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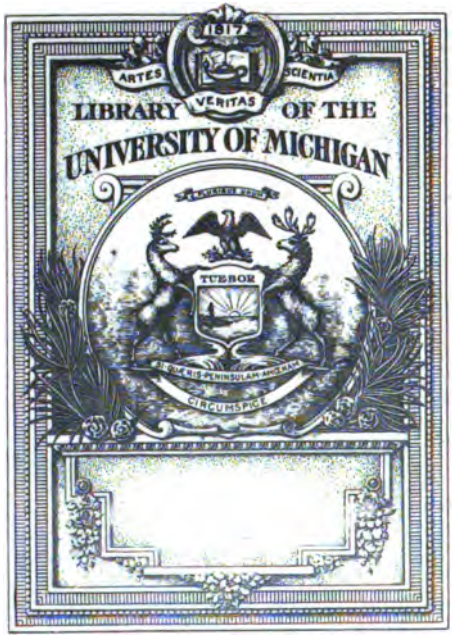


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STATE OF WASHINGTON (State)

# First Message

of

# LOUIS F. HART

Acting Governor

to the

# State Legislature

## Extraordinary Session

## 1920

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FRANK M. LAMBORN PUBLIC PRINTER
1920

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State Library

# STATE OF WASHINGTON

## EXECUTIVE DEPARTMENT

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OLYMPIA, March 22, 1920.

*To the Members of the Senate and House of Representatives of the Legislature of the State of Washington:*

The Constitution of the State vests in the Chief Executive the power to convene the Legislature in extraordinary or Special Session. The same article of the Constitution makes it the duty of the Executive to communicate at every Session by message to the Legislature the condition of the affairs of the State and recommend such measures as he shall deem expedient for their action. The Special Session of the Legislature having been convened you are entitled to know the necessity therefor.

When admitted into the Union in 1889 our State started in a reasonably modest way under a stable representative government, providing only such governmental functions as custom and experience had proven necessary for the peace, happiness and prosperity of the people at a cost of about $4.70 per capita.

Since that time many departments, boards and commissions, adding numerous theretofore unknown governmental functions, have been created by the Legislature, with but one attempt at organization or consolidation under departmental heads, until we find the cost of government has arisen to $20.81 per capita.

Continuing adding governmental functions can but continue to increase governmental expense and higher rate of taxation.

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Providing revenues by direct taxes on property has almost reached the dividing line between taxation and confiscation.

What the State most needs is not greater appropriations but the exercise of sensible, rigid economy in all its departments. The plans for reorganizing the boards and commissions under departmental heads are not sufficiently worked out in detail to justify their presentation at this time, nor would the time at your disposal at this Special Session be sufficient for an intelligent consideration thereof. The suggestion is made for the study by the people between now and the next regular session of the Legislature.

From the year 1913 to 1919 the assessed valuation of the property of this State increased from $1,005,086,251 to $1,035,938,644, or an increase of about 3%.

## DEFICIENCY.

It has been the practice of the Board of Equalization for several years to make a very low tax levy for General State purposes in one year and levying the maximum or near maximum rate for the succeeding year to take care of the deficiencies caused by the previous year's low levy.

Following this custom the Board of Equalization in September, 1918, made a tax levy for General State purposes of 1.8 of a mill. This levy was made about six weeks prior to the signing of the Armistice, and the Legislative Session of 1919 immediately following the levying of this tax and the signing of the Armistice, found itself confronted with "after war" conditions that demanded appropriations far in excess of those ever

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heretofore made. The result of this low tax levy and increased appropriation was that the estimated revenues for the biennium April 1, 1919, to March 31, 1921, was $1,907,176.89 less than the actual appropriations for the same period and we were confronted on March 8, 1920, with an overdraft in the General Fund amounting to $1,112,649.65.

If the tax levy for General State purposes made in September, 1918, had have been the full three mill levy in anticipation of "after war" expenditures, the revenues for the first half of this biennium would have been $1,243,000 greater than they in fact were and would have more than taken care of the present overdraft in the General Fund. This condition makes it impossible to appropriate money from the General Fund to take care of deficiencies in other than strictly State Fund institutions unless some relief can be had in excess of the three mill tax levy.

## HIGHER EDUCATIONAL INSTITUTIONS.

The close of the War and the resumption of civil affairs brought an increased enrollment to the State University and to the State College of nearly 70%, which made it impossible for these institutions to function with the funds available from a tax levy fixed at the 1917 Session, to say nothing of the demands for increased wages and other constantly growing higher expenses.

This condition is relatively true of the State Normal Schools, and the funds available for all of the higher educational institutions will have been exhausted by the

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time the Legislature meets in regular session, and unless some relief is granted at this time there will be no funds available or anticipated from which the deficiency appropriations could be met nor that would take care of the deficiency for the coming biennium with a tax levy as fixed in 1917.

In 1911 the Legislature endeavoring to get these institutions on a better business basis provided for what has been generally known as the millage tax and in 1917 this millage tax was revised and at the same time the Board of Higher Curricula of the State was directed in their report next preceding the convening of the Legislature in 1921 to recommend any changes in levy which the State Board may deem necessary or proper and to give their specific grounds and reasons therefor. It is not practicable to readjust this millage tax without such detailed report as contemplated in this direction to the Board of Higher Curricula and without considerable thought and study on the part of the Legislators to determine what is just and necessary.

The temper of the people of our State is not such as to justify the Legislature in considering any matters that will extend the length of the session unreasonably or that can be deferred until the regular session next January.

No appropriation should be made at this session for any purpose.

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## CHANGE OF TAX LEVY.

To take care of the deficit caused by a tax levy one and two-tenths mills lower than it should have been for the year 1919, and of the increased cost of maintenance, it is recommended that Section 9212 of Remington's Codes and Statutes of Washington be amended by raising the maximum tax levy for general state purposes and thus allow the Board of Equalization to make a levy to raise the funds to take care of all of these deficiencies.

At the regular session you will be asked to change the date for meeting of the Board of Equalization, as well as changing the beginning of the fiscal year from April 1st to July 1st. Reasons for the proposed change will be presented to the regular session.

It is the province of the Legislative Branch of government to determine governmental policies, and the Board of Equalization should meet immediately after adjournment of the regular session of the Legislature to levy a tax to raise funds to carry on the work laid out by the Legislature.

This change, of course, could not become operative before the year 1922, even if adopted at the next regular session.

## PUBLIC SCHOOLS.

The condition of our public schools is almost, if not quite as deplorable as the institutions of higher learning. Hundreds of teachers are quitting the profession for more remunerative employment. Young men and women are being deterred from qualifying for and entering the

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profession by reason of the meager wages paid school teachers as compared with men and women engaged in other vocations. A conference was held some weeks ago with the Superintendent of Public Instruction and a plan of campaign mapped out to be executed the latter part of this month and early in April to induce the local boards and electors to provide ways and means to take care of increased expense incident to reasonable wages. It is hoped that the school directors and the electors in the several districts throughout the State wherein it is necessary to increase their revenue in order to pay a living wage to their teachers, will not hesitate to take advantage of the present statute and where necessary make a tax levy of twenty mills or so much as is needed for that purpose. It is confidently believed that if this is done the present unsatisfactory condition may be tided over until the regular session of the Legislature having before it a well digested bill, prepared in advance, may enact such legislation at the regular session as will give permanent relief and will equalize the revenue upon a census basis. A commission to make a thorough survey and report a code to the next session is recommended.

## SOLDIERS' BONUS.

Early in the regular session last year there was adopted, by the almost unanimous vote of the Senators and Members of the House, what was known as Senate Joint Resolution No. 3 by Senator Smith, urging Congress to take certain action for the relief of the returned service men. In all but one thing Congress did the things requested and public sentiment appears to be

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almost as nearly unanimous as was the Legislature a year ago in demanding that something be done for these "boys." A carefully drawn bill will be presented providing a reasonable sum for each returned service man and for the dependents of those who will never return, fixing the manner of its payment and providing for the issue and sale of General State Bonds to provide the funds necessary. If this bill should be passed it ought to be referred to the voters at the General Election in November, 1920.

## WOMAN SUFFRAGE.

At the General Election held in November, 1912, the citizens of this State, by an overwhelming majority, amended the Constitution of the State of Washington to provide for Equal Suffrage regardless of sex. Since that time the State has done well under the joint management of the men and women of the State and our people are fully committed to the principle of woman suffrage.

At the First Session of the Sixty-sixth Congress of the United States of America begun and held at the City of Washington on Monday, the nineteenth day of May, one thousand nine hundred and niñeteen, a Joint Resolution proposing an amendment to the Constitution extending the right of suffrage to women was passed. Said proposed amendment reads as follows:

"Article ——.

"The right of citizens of the United States to vote shall not be denied or abridged by the United States or by any State on account of sex.

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**them do, and as their several consciences dictate, this extraordinary session of the Legislature of Washington was convened.**

*Acting Governor of Washington.*

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STATE OF WASHINGTON

# Second Message

OF

# Governor Louis F. Hart

TO THE

# State Legislature

## Seventeenth Session

## 1921

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# STATE OF WASHINGTON

## EXECUTIVE DEPARTMENT

OLYMPIA, WASHINGTON, January 12, 1921.

*Members of the Senate and the House of Representatives:*

Under the provisions of Section six, Article three of the State Constitution it is made the duty of the Governor to communicate by message to the Legislature "the condition of the affairs of the State, and recommend such measures as he shall deem expedient for their action." In compliance therewith I submit the following message.

## RESOLUTIONS OF THE EXTRAORDINARY SESSION.

At the Extraordinary Legislative Session held last March, resolutions were passed, First, directing the Governor and Attorney General to prepare and submit to the Legislature a Civil Administrative Code.

Second, requiring the Governor to appoint a commission to make a study and report on reorganization of the Public School Administrative Code.

## THE CIVIL ADMINISTRATIVE CODE.

For many years past, and particularly during the last two years I have been compelled to study the working of our State Government. It has always been perfectly apparent to me, as it has been to many others, that State Government must be made more economical and more effective. The State is overloaded with Boards and Commissions which duplicate or overlap each other or

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fail properly to cooperate or coordinate in their functioning. In some cases they are not responsible to any superior officer. I have called attention to these conditions both officially and informally. The Legislature has recognized this as a proper time to act in the matter for in extraordinary session it has directed the Governor and the Attorney General to prepare and submit a Civil Administrative Code. We are now submitting such a Code after a most painstaking study of the organization and experience of our own and other states.

Last March I called attention to the fact that the estimated expense of the State, incident to the appropriations of the last legislative session, was nearly two million dollars in excess of the estimated revenues of the State as provided by the State Board of Equalization in September, 1918, two months prior to the signing of the armistice with the Central Powers of Europe. In such a revenue situation and entering upon a period of high tax pressure, it becomes a problem of the most fundamental kind so to reorganize our State Government that it will be more responsible, effective and economical. Lost efficiency is bad enough at any time; it cannot be tolerated at all in our present situation.

We have proceeded with the preparation of the Civil Administrative Code holding firmly to the belief that the sound principles of business administration, everywhere in vogue among successful institutions of private business, are none too good for adoption and use in our public affairs. Believing that the greatest possible degree of efficiency ought to be maintained in all departments of the State Government, I have personally for the past

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twenty months devoted all my spare effort and time to the study of various systems for the reorganization of governmental business, with the determination to present to your body a consistent, practical, working code which could be adopted as a whole early in the regular legislative session.

Something of the great care with which the work on the Civil Administrative Code has been done may be suggested by brief reference to the specific services of some of my associates in the work. Immediately after the close of the extraordinary session I called to my assistance Mr. L. D. McArdle of the Bureau of Inspection and Supervision of Public Offices. For many years a careful student of the specific functions and operations of State Government, he has, without additional compensation and with complete unselfishness, devoted himself evenings and days to the larger problems of organizing a workable code. His has been a persistent service throughout eight months. For two months Mr. Roscoe Fullerton, of the Attorney General's Office, has searched the Session Laws, Codes and Statutes and compiled for our use a complete list of all the boards, commissions and appointees exercising governmental functions, giving their powers and duties with fully detailed citations. For nearly two months, Mr. Charles Gleason, representing the Attorney General, has devoted all his time to the drafting of the proposed code. The Attorney General, Mr. L. L. Thompson, has personally given every assistance that his official duties would permit. Mr. W. Vaughn Tanner, former Attorney General, likewise has generously given his legal assistance upon many difficult

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points. A large number of other officials and citizens, with special competence to aid on particular points, have given a valuable cooperation that we can acknowledge here only in a general way. With such special aid, Mr. McArdle and I have devoted every spare hour since the tenth of November in checking our analysis of the State Government of Washington with the successful reorganization experiences of Illinois, Massachusetts and Nebraska, and in making every item of the proposed code fit into every other item so that each part would sustain every other part. To this end numerous sections have been rewritten many times so as to perfect a consistent and thorough-going piece of work which could be presented to the Legislature with the expectation that it could be enacted as an entity.

I want to reaffirm the fact that our dominant desire at all times has been to build up a consistent and workable code for the efficient administration of the State's business. No other consideration has guided us. We have completely disregarded the petty interests of all individuals, with the idea of making the large interests of the State supreme. We have not hesitated to shear the Governor of powers or to lay on that officer onerous duties where it appeared that the good of the service required such sacrifice.

We make no claim to superhuman power in drafting this Code. We know that this Code is not perfect. We have applied the best experience available and exercised all the foresight which could be summoned, with the thought that time and more experience must assist in further perfection of the Code. We have given you the

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best we could and I sincerely trust that no legislator will seek to amend the bill in its passage through either house unless he feels absolutely certain that his personal judgment, after a reading of some portion of the bill, is better than the combined judgment of those who have for months studied its provisions from every angle and fully considered the relation and bearing of each section of the Code to the provisions of every other section. The Code is a consistent whole and we present it as such for your consideration and action.

## THE PUBLIC SCHOOL ADMINISTRATIVE CODE.

In my message to the Extraordinary Session I referred to the need of a careful study of the fiscal and administrative affairs of the common schools, and in compliance with the expressed wish of the legislature, appointed a special commission to make the requisite study and offer recommendations. The membership of this commission consists of:

Mrs. Mark E. Reed of Shelton.
Mr. Alfred Lister of Tacoma.
Mr. A. S. Burrows of Seattle.
Mrs. Elizabeth Meyer Kelly of Ritzville.
Mr. W. M. Kern of Walla Walla.
Honorable W. J. Sutton of Cheney.

They have labored zealously on fiscal and related problems of the common school system and prepared bills which will enact desired improvements. These will be submitted to you as a practical summary of their report.

The major changes proposed are merely an extension of the fundamental spirit of the "Barefoot School

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Boy" Law through modifications and improvements which meet current difficulties. Poor, short-term schools perpetually short of funds are done away with in certain districts and wasteful and profligate expenditures are done away with in others by making larger taxing units. Under these new proposals the country schools are given the same direct supervision under trained superintendents as is now given the city schools and, by establishing better working conditions for teachers, rural children are insured better and more permanent teaching service.

As nearly as possible every boy and girl in the State, whether in city or country, will have equal opportunity for an education in our public schools. It is believed that with the use of the larger taxing unit and better supervision, the average cost of educating the children of the State can be reduced anywhere from fifteen to twenty-five dollars.

I commend this Public School Administrative Code to your most careful consideration.

## THE SOLDIERS' ADDITIONAL COMPENSATION ACT.

The Soldiers' Additional Compensation Act passed by the Extraordinary Legislative Session was approved by the people, and affirmed by the Supreme Court. The State Board of Finance has advertised the bonds for sale and will in all ways expedite the distribution of the fund.

The service rendered, for the payment of which these bonds were issued, was to preserve rights more valuable and more sacred than property rights. It is therefore most proper that the debt created should be paid by a

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personal rather than a property tax. I therefore recommend the enactment of a carefully prepared law levying a poll tax of five dollars on each person over twenty-one years of age, to raise a fund to pay these bonds and the interest thereon.

I also recommend that the legislature make some provision for the payment of the first year's interest on the bonds.

## VETERANS' WELFARE COMMISSION.

The Veterans' Welfare Commission, which was directed by the 1919 Legislative Session, was appointed by Governor Lister shortly before he retired from office. It consists of Honorable John H. Powell, Captain Miller Freeman and Mr. W. H. Short of Seattle, Reverend F. W. Keator of Tacoma and Major George E. Tuttle of Spokane.

The work of this Commission cannot be too highly commended, and the value of this legislation and the half million dollars expended cannot be too highly estimated. It was one of the most beneficient provisions made to help the returned soldier, sailor and marine resume his status in civil life.

After the Commission and its departments were fully organized and properly functioning, Mr. Short feeling unable to take further time from other duties resigned from the Commission and I appointed Colonel W. L. Lemon of Yakima, in his stead.

I feel that the important, patriotic work of this Commission is completed.

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## INDUSTRIAL CODE COMMISSION.

At the regular Legislative Session of 1919, I was instructed to appoint an Industrial Code Commission, to study the industrial situation, especially with regard to methods of avoiding strikes, lockouts and other disputes which cause so much loss and suffering to the general public.

After a lapse of some months, during which the Act was tested in the courts and the organization delayed by several declinations to serve, the Commission was finally organized with the following personnel, viz.: Mr. E. P. Blake of Seattle, Mr. H. Alvin Moore of Seattle, Mr. DeWitt M. Evans of Tacoma, Mr. W. L. Dimmick of Yakima, and Mr. John Patterson of Spokane.

The members of the Commission have studied the different phases of the various questions involved, have received available information from all parts of the world and will submit their report to the Legislature. I commend this report to you for careful study, and the bill to be submitted by the Commission for your favorable action.

## CONSERVATION.

The State Reclamation Board created by the Legislature of 1919 met shortly after adjournment of the Session and perfected their organization.

The Board has been very energetic and their report, which will be submitted to you, will indicate something of the importance and value of its work.

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The Columbia Basin Survey Commission authorized at the same session was appointed early after the session and is composed of

Mr. Arthur D. Jones of Spokane.
Mr. Peter McGregor of Hoover.
Prof. O. L. Waller of Pullman.
Mr. E. F. Benson of Prosser.
Mr. Marvin Chase of Olympia.

This Commission submits a voluminous report indicating the activity of the Board and the thoroughness of its work.

I recommend a careful study of each of these reports.

## PROTECTION OF RIVER LANDS.

The extensive losses caused by the annual freshets in the Nooksack, Skagit, Snohomish, Puyallup and other rivers, when thousands of acres of our most fertile soil have been washed away, prompts me to recommend authorization of the State Reclamation Board to cooperate with Federal, County or other Governmental Agencies and individuals in the protection of these lands from the ravages of the high waters.

## ALIEN OWNERSHIP OF LAND.

The Constitution of the State of Washington prohibits the ownership of land by aliens.

I recommend legislation that will prevent the violation and evasion by any subterfuge, of Section 33 of Article 2 of the Constitution.

The violation of such a statute should be visited with severe punishment.

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## FARM MARKETING.

Realizing as all must that agriculture is the primary source of our wealth and that the farmer is as much entitled to a full return for his labor and investment as are people in industrial and commercial pursuits, and believing that there may be just complaint of the difference between the price received by the producer and the price paid by the consumer, I recommend that a well prepared Farm Marketing law be enacted, and that the Farm Marketing Bureau be empowered to function more effectively from a practical viewpoint.

## COLD STORAGE.

I desire to call the attention of the Legislature to the problem of the cold storage of food stuffs and to request appropriate regulation of the same so as to safeguard the public health and interest. Such regulation should include proper limitation of the time during which food stuffs may be kept in cold storage, specify conditions under which cold storage foods may be sold and establish some sound system for regulating the price.

## IMPROVEMENT OF DAIRY HERDS.

At eight of our State Institutions (besides the State College) dairy herds are maintained to furnish dairy products to the wards. Only three of these herds are really worth being called dairy herds. I believe these farms should in all things be models for practical farmers and particularly so with regard to our live stock.

At the Western Washington Hospital we have some very fine pure bred dairy stock, needing only a head of

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the herd to be able to raise foundation stock for the herds on all of our farms.

I recommend that a specific appropriation be made for such purpose.

## STATE FAIR.

For several years the State has maintained with more or less success, at an annual expense of about fifty thousand dollars, a fair on the State's Grounds at Yakima. By reason of the topography of our State it is not possible to build or maintain a fully representative State Fair at any one particular place.

Without intimating that the Fair has not been worth its cost, I do wish to emphasize the fact that these facilities are not being utilized up to their greatest possibilities. I believe that if the City of Yakima owned this tract of land and the improvements thereon, the same could be used as a community park serving more varied purposes than at present. In addition to its present agricultural, industrial and commercial exhibition purposes, the fair grounds might well be used for athletic games and sports, camping and picnicking, educational exhibits and public entertainments. The community could still maintain, without financial contributions from the City Treasurer, a Fair that would be the equal of any in the West and one that from an educational standpoint would be of great value to the district and the State.

I therefore recommend that the State Fair Grounds at Yakima be deeded to the City of Yakima after the present indebtedness of the State has been paid.

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## HIGHER EDUCATIONAL INSTITUTIONS.

The 1917 Session of the Legislature organized the Joint Board of Higher Curricula and specifically instructed it to report to this Session recommendations as to a revised millage tax for the support of the State Institutions of Higher Education, together with reasons for their recommendations.

This particular report is of special import at this time because after-war conditions have so greatly altered the situation at our higher educational institutions as to constitute a financial crisis for them. The recommendations of the Joint Board of Higher Curricula are based upon an educational cost-accounting system, which is the first of its kind adopted by any state system of higher public schools. This detailed report, with recommendations and reasons, will be submitted to you and I recommend its careful study by the Legislature prior to establishing the new millage.

## STATE HIGHWAYS.

I recommend that no new highways be at present added to our present State Highway System.

I also recommend that the maintenance of state highways be made the duty of the State Highway Department.

## HIGHWAY PARKS.

I recommend that the State Highway Board be authorized, either through co-operation with the State Land Commissioner, or through dealings with private persons and corporations, to acquire small tracts of land for camping and picnicking purposes, and larger and

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longer strips of land containing virgin forest along the State Highways, for the preservation of their natural and characteristic beauty.

Such public parks maintained in connection with the highway system of the State are a valuable natural asset to the State and should be established before suitable locations are lost to these purposes.

## THE CONTROL OF FIRE-ARMS.

The recent crime wave again calls to our attention the need of adequate measures to regulate the display, sale, purchase and carrying of Fire Arms. Proper regulation is recommended.

## AN OBSOLETE STATUTE.

I recommend the repeal of Section 8989 of Remington's Codes and Statutes. The section calls for an obsolete and useless practice. This statute provides for keeping a record of all applications or petitions for the pardon of criminals. Such applications are so frequent and numerous and in most cases so completely unsupported by reasonable grounds that a register such as is called for is a useless record.

The present registry of all petitions and applications for pardon favorably acted upon is a useful record and should be continued.

## PAROLE OF FIRST OFFENDERS.

I recommend that some provision be made whereby a first offender, who has as yet manifested no permanently vicious traits of character and who signifies a desire for another chance with some promise of making

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good, may be paroled, or permitted to go under suspended sentence, under such regulations as may be for the benefit of the youth and the safeguarding of society.

The time to save a wayward boy is before he has lost his self-respect through imprisonment, before he is even sentenced to a prison term. A young man caught in some boyish prank or escapade and brought into court, so scared as to be wholly incapable of any intelligent action, should not be condemned to a prison term, either on plea of guilty or trial, when some form of suspended sentence or parole will in the opinion of the trial judge perfectly safeguard society while giving the youth a chance to restore himself before the handicap of incarceration is irrevocably imposed upon him. Our whole system of handling first offenders needs careful thought and proper legislation.

## TRAINING SCHOOLS.

Ever since the problem of our Training Schools for boys and girls has come to my attention, I have felt the great necessity for developing agricultural and industrial activities in connection with these institutions. It is far more than a state economy to develop improved dairies, increased poultry yards, added acreage for berry culture, equipment for the conserving of vegetables and fruits and similar vocational facilities in connection with the Training Schools; it is one of the best means we have for increasing the educational efficiency of these institutions, in rehabilitating these unfortunate boys and girls who have failed to receive the right kind of moral training earlier in life. Such a policy will multiply the oppor-

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tunities to train the youth under custodial care in profitable and agreeable employment which will be their chief means for developing themselves into honorable and self-sustaining men and women. The policy should be still further developed.

## THE DIVORCE EVIL.

It is a lamentable fact obvious to those who have inquired into the past life of the boys and girls in the Training Schools that the present condition of far too many of these young people is the direct result of a broken family life, made too frequent by easy divorce and its associated evils. Surely parents owe to society the proper care and training of their children in a decent family life. Surely children are entitled to a home, with parental love and care bestowed by those responsible for their existence. Society should not look with calmness upon the easy way in which men and women throw off their marital relations under the too-ready sanction of public officials. The problem of marriage, family life and divorce needs the careful attention of the Legislature. As important steps in the solution of the problem I recommend that our divorce laws be made more stringent; that the grounds for which divorce may be granted be restricted; and that collusion be an absolute bar to divorce.

## STATE POLICE.

Many of the Prosecuting Attorneys in their annual reports urge the necessity of a State Police to assist in the enforcement of the Prohibition Law.

If a State Police is established it should primarily be a Highway Police to enforce the Rules of the Road,

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with general police powers permitting them to enforce all of the laws of the State, including prohibition. Such a State Police should be supported by a special fund raised by a one dollar license fee on all drivers of automobiles living within the State, rather than by the general taxes of the State.

## QUALFICATIONS OF THE ADJUTANT GENERAL.

In his message to the 1919 Legislative Session, Governor Lister called attention to the fact that the then occupant of the office of Adjutant General was the only person in the State technically qualified under the statute for that office.

The ridiculousness of the present statute is indicated by the fact that the Adjutant General who resigned to go to war was thereby disqualified for reappointment upon his return because he had not been active in the National Guard for the three years just preceding the contemplated reappointment. In consequence he could be appointed to the office he had previously held only under the title of Acting Adjutant General.

I recommend an amendment to the Military Code that will permit the Governor to select a legally qualified officer of the National Guard as Adjutant General, should a vacancy again occur.

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## WORK OF THE CAPTOL COMMISSION.

### TEMPLE OF JUSTICE.

The Capitol Commission let the contract for the interior finish of the Temple of Justice to the firm of Pratt and Watson, who finished their work in due time. We ask a careful inspection of the Temple by members of the Legislature.

### INSURANCE BUILDING.

Finding that it was absolutely necessary to have room for the various Boards and Commissions occupying Legislative space in the present Capitol Building, and believing that an office building conforming to the Group Plan adopted by the Commission several years ago could be sufficiently near completion for occupancy by some of the Boards before the Legislature convened, the Commission on February 1, 1920, entered into a contract with Messrs. Pratt and Watson for the erection of what will be known as the Insurance Building. This building will not be completed for a few months although much of the space is fit for occupancy, and some already occupied by State Departments. Other departments will move in from week to week as the space is made ready. We also invite inspection of this work.

### ADDITIONAL LAND.

Owing to some oversight in buying a part of the Capitol site some years ago a small square containing about 2,000 square feet of land was omitted on the southeast corner of the intersection of Thirteenth Street and the extension of Water Street. This necessitates the purchase of two lots. We recommend that a small por-

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tion of the Capitol Fund be made available for the purchase of land.

## WAR MEMORIAL.

The 1919 Session of the Legislature authorized us to spend fifty thousand dollars for the erection on the Capitol grounds of a monument to the brave boys who made the supreme sacrifice in the great world war.

After consulting with sculptors and architects it was deemed inadvisable, owing to the incompleted condition of the Capitol Group, to attempt to locate such a memorial at this time.

## MAIN CAPITOL BUILDING.

Owing to changing industrial conditions good business judgment demands that contracts for the erection of the Main Capitol Building be let for the erection of only a portion of the building at a time.

It will probably take five years to entirely complete this building.

The unexpended balance of the Capitol Building Construction Fund should be reappropriated.

## PRIMARY ELECTIONS.

Time and experience have demonstrated that the Direct Primary is not the rose-strewn pathway that leads to the political Utopia dreamed by its sponsors. Even those most responsible for its creation are now quite willing and ready for a change.

The demoralization of responsible party organizations, the unfair advantage given to minority parties and groups, the easy temptation to undue personal abuse by

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unscrupulous persons, all require a modification of our method of nominating candidates for public office.

I suggest a statewide official primary election conducted largely as are our present primary elections, but for the sole purpose of electing delegates to the County and State Conventions of the several political parties. Each voter should vote for delegates of his or her political party only.

For your consideration I suggest that County Conventions merely nominate a county ticket and adopt a county platform and that State Conventions merely nominate a state ticket, adopt a state platform and, in quadrennial years, name delegates to the National Convention of the party.

No ticket of any party or group should be printed on the official ballot at the General Election unless the same was nominated at a regular convention composed of delegates elected thereto at the official Primary Election.

## CONSTITUTIONAL AMENDMENT.

I recommend the submission of an amendment to Section 4 of Article 8 of the Constitution, changing the date of lapsing of appropriations from "two years from the first day of May next after the passage of such Appropriation Act" to "within one calendar month after the end of the next ensuing fiscal biennium."

The object of this amendment is to make possible the change of the fiscal year now ending March 31st, to one ending June 30th, making it correspond to the Federal year and at the same time permit legislation chang-

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ing the meeting of the Board of Equalization that it may follow the Legislature instead of preceding it.

The Board of Equalization should levy a tax adequate to take care of the expenditure provided by the Legislature.

## GENERAL FUND.

The estimate of a two million dollar deficit, as given to the Special Session, bids fair to be realized. Raising the maximum general fund tax levy to five mills by the Extraordinary Session was taken advantage of only to the extent of levying a four and one-half mills general tax by the Board of Equalization. And while the old millage for higher education will be in force for the first year of the biennium, necessitating the payment from the general fund next year of approximately four hundred thousand dollars, it is confidently believed that with economy in appropriations, the adoption of recommendations here made and the working of the new Civil Administrative Code, we will close the fiscal year ending March 31, 1922, with a healthy balance in the general fund.

## GENERAL FISCAL POLICY.

If we are to realize this much desired condition, it will be necessary to conduct the State's affairs on business principles. Property must not be unduly burdened with taxation. Assessments must be properly equalized, that all property contribute its just portion of taxes; income must be sought from a greater Inheritance Tax, a greater Fish Tax and a reasonable tax on Gasoline, Distillate and Kerosene; and the General Fund must be

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relieved of the burden of carrying special and local departments that ought to pay their own way.

I have endeavored in this message to refrain from making any recommendations or suggestions that would involve new burdens on the General Fund. Whenever possible, essential increases in expenditures are cared for not by new general taxation, but by the creation of a special fund to take care of the same.

## ASSESSMENT.

I recommend that the statutes be amended so to procide that property shall be assessed for taxation at its value, instead of fifty per cent of its value; and that the State Board of Equalization be authorized to equalize assessments of property and classes of property among counties.

## INHERITANCE TAX.

With the state, county, city, school, port district and metropolitan park district taxes all levied against general property, and with large values of property being withdrawn from taxation by municipal ownership, it seems that we have about reached the limit of taxation that may be borne by property. If the current tendency to overburden property with taxation is to be checked or reduced, I am of the opinion that considerable relief may come through enlarged resources gained through a properly increased inheritance tax.

A properly modulated inheritance tax, starting with a very light tax on small inheritances and becoming quite heavy—say with large inheritances about fifty per cent of the excess over fifty thousand dollars—should be

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levied on the amount received by the devisee or legatee and not on the value of the estate. An extra heavy tax on bequests to legatees who are strangers to the blood should also be part of the plan.

I recommend for your careful study and favorable action some such plan for a properly increased inheritance tax revenue.

## GASOLINE TAX.

The voters of the State having again voiced their faith in the "pay as you go" policy in state development, and it now appearing that the Federal Congress will materially reduce, if it does not entirely withhold all Federal aid for highway construction, and believing it to be an equitable way of raising funds for hard surfacing our highways, I recommend a tax on gasoline, distillate and kerosene, and that the fund thus raised be appropriated for construction and hard surfacing of State Highways.

I further recommend that in addition to an appropriation for the necessary expense of maintaining State Highways and caring for detours that not less than one million dollars be appropriated to the Highway Board for emergency work and for connecting up completed portions of roads, where the amount for contract has been insufficient.

## FISHERIES FUND.

The expense of the Fisheries Department is well within the amount of the appropriation, but owing to the smallness of the salmon run for the last two years the receipts are less than the appropriation or the necessary expense.

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I recommend that the Appropriation Act of 1919 providing for the Fisheries Department be amended by striking out the words "Not to exceed receipts" and insert in lieu thereof "To be paid from the Fisheries Fund."

I recommend that there be a material increase in the tax on fish, levied and payable at its source. I can see no reason why our fisheries should not be a source of revenue. I think there should be no increase in license fees or in tax on prepared food.

## DEPARTMENTAL EXPENSES.

I believe that every taxpayer in the State is entitled to know or have an opportunity to know just what each department of government costs.

It is also my opinion that each state department having a special tax or source of revenue should be so financed that all of its expense should be borne by its own funds.

I therefore recommend that the expense of administration of the Fisheries Department be paid from the Fisheries Fund.

That the expense of administration of the Game Department be paid from the Game Fund.

That the administrative expense of the Highway Department be paid from the Highway Fund.

That the administration of the Banking Department be paid from the fees collected by that department.

That the administration of the Building and Loan Department be paid from the fees collected by that department.

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That the administrative expense of the Industrial Insurance Department, including Medical Aid and Safety Boards be paid from the Accident Fund.

That the expense of administration of the Reclamation Board be paid from the Reclamation Fund.

That the expense of administration of the Educational Department be paid from the Current School Fund.

The Joint Board of Higher Curricula recommends a millage tax to pay only current expense of the several institutions. The omission of items for major capital outlays, such as the occasional purchase of land and erection of new buildings, was for the reason that some of the institutions would probably not have a new building oftener than once in eight or ten years. To add to its millage even the cost of one building might double its millage. I believe that a building program can be worked out so that about the same amount will be needed each biennium.

I therefore recommend that in addition to the millage tax for each institution for current maintenance and operation, there be fixed a millage tax for a Building Fund for the Higher Educational Institutions, and that from this fund there be appropriated all the money for new buildings for such institutions, excepting only initial units and sites for new institutions and the amount required to duplicate the tuition fees at the University under our compact hereafter mentioned.

The policy involved in the foregoing recommendations is based upon the belief that, with each department paying its own way and clearly showing its own costs,

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the current expense of purely governmental functions will quickly reduce the General Fund Tax levy below three mills, where it can easily be kept if future sessions of the Legislature in adding new governmental functions will in each instance provide the fund to pay its cost.

## EMERGENCY APPROPRIATIONS.

### MOTOR VEHICLE FUND AND UNEMPLOYMENT.

From reports and requests for help from many sections of the State, it is evident that there is an immediate need of employment for idle men throughout the State.

I therefore recommend the prompt appropriation of $750,000.00 of the Motor Vehicle Fund to be expended by the Highway Board in completion of existing contracts and in construction work on the State Highways, both under contract and by force account.

### URGENT NEED OF FLOOR SPACE AT UNIVERSITY.

During the Session of the Legislature of 1915, at a conference between the Governor, the Lietenant Governor, the President and the Regents of the State University, and the members of the Appropriation Committees of the House and of the Senate some means were being sought to finance a building program for the State University made necessary by the temporary character of some of the A. Y. P. buildings which had been used by the University. It was finally agreed by all present that, as a partial remedy, if the State University would collect certain tuition fees from the students the State would at

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each session appropriate from the General Fund an equal amount for erection of new buildings.

Realizing the continuing need of new buildings at the State University as well as the moral obligation, I recommend an appropriation from the General Fund equal to the sum of tuition fees collected during the past biennium, which together with the fees, shall be used in the erection of a new building or buildings at the State University.

NEED OF NORMAL SCHOOL BUILDING AT CENTRALIA.

The new Normal School at Centralia can not function without buildings. Under the direction given me at the 1919 Session I appointed R. R. Sommerville of Lewis County, and G. W. Nash, President of the State Normal School at Bellingham, and together we selected a site for the new school on what is known as Seminary Hill, in the eastern part of Centralia. The citizens have obtained title to about fifteen acres of land and are ready to deed the same to the State when approved by the Legislature.

There is adjoining land which I believe will eventually be needed and which can be bought at a very low price. I believe it ought to be bought now. On my suggestion options have been taken on this land.

I recommend that there be appropriated from the General Fund, for the erection of a first unit of the Centralia State Normal School building and for the purchase of land, the sum of $350,000.00.

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### IMMEDIATE EMERGENCY APPROPRIATIONS FOR HIGHER EDUCATIONAL INSTITUTIONS.

Immediately following the war the enrollment at the State University and the State College increased so abnormally and the cost of all things went up so high that it was a grave question whether it would be possible to keep these institutions going. By careful management of the Boards of Regents and Presidents, together with the self-sacrifice and loyalty of the members of the faculties they have both been able to pay their bills up to the present time. In varying degree we have had similar situations in the different State Normal Schools.

Under the abnormal conditions existing in the work of these Higher Educational Institutions, I recommend that appropriations be made from the General Fund sufficient to carry these institutions to the end of the biennium. This will take approximately four hundred thousand dollars.

### EMERGENCY NEEDS OF OTHER STATE INSTITUTIONS.

Owing to increased attendance and great advances in living costs it was wholly impossible to furnish maintenance at the Veterans' Home, the State Reformatory, the Western Hospital for the Insane, and the Boys' Training School. It will be necessary to provide additional emergency appropriations for carrying these institutions over to the end of this biennium.

Possibly there may be small deficiencies in some other institutions, in which case these must also be cared for.

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## OTHER MATTERS.

Several subjects of importance are omitted from this message. For the most part those dealing with the effectiveness of State Government are carefully presented in the Civil Administrative Code. Many other matters, likewise important for your consideration, are not included here, chiefly because they are amply presented in the printed reports of the various state departments. I commend all such detailed reports to your attention as presenting facts and recommendations of important value in framing legislation.

## CONCLUSION.

The ovewhelming vote cast for nearly all of us who are members of one political party, with only two Senators and three Representatives of the minority parties, causes me to believe that the people of the state are looking to this Lgislature and this Administration for constructive legislation and practical business methods.

I hope that everyone of us will fearlessly and unselfishly do the thing he believes to be for the best interests of all the people and of the State as a whole, forgetting all personal interests and disregarding all local prejudices, that from the results of our labor together the people of our State may proclaim this a real constructive legislative session and we may each of us find our own reward in the consciousness of duty well done.

*Governor.*

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STATE OF WASHINGTON

# REPORT

OF THE

# ATTORNEY GENERAL

L. L. THOMPSON
Attorney General

1919-1920

OLYMPIA
FRANK M. LAMBORN PUBLIC PRINTER
1920

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# OFFICE OF ATTORNEY GENERAL.
## 1919-1920.

| | |
|---|---|
| *W. V. TANNER | Attorney General |
| L. L. THOMPSON | Attorney General |
| *HANCE H. CLELAND | Assistant Attorney General |
| *GLENN J. FAIRBROOK | Assistant Attorney General |
| FRANK P. CHRISTENSEN | Assistant Attorney General |
| *D. E. TWITCHELL | Assistant Attorney General |
| JOHN A. HOMER | Assistant Attorney General |
| *R. M. BURGUNDER | Assistant Attorney General |
| JOHN H. DUNBAR | Assistant Attorney General |
| RAYMOND W. CLIFFORD | Assistant Attorney General |
| FRED J. CUNNINGHAM | Assistant Attorney General |
| *G. H. BUCEY | Attorney |
| M. H. WIGHT | Attorney |
| *ROSCOE R. FULLERTON | Law Clerk |
| *HENRY HARMELING | Law Clerk |
| NAT U. BROWN | Law Clerk |
| ENOCH W. ANDERSON | Law Clerk |
| *FLORENCE TUNNARD | Stenographer |
| *BLANCHE MAHLBERG | Stenographer |
| *AGNES KELLY | Stenographer |
| *MILDRED STANFORD | Stenographer |
| FAITH YANTIS | Stenographer |
| QUEEN KNOX KELLY | Stenographer |
| ALMA J. CARLSON | Stenographer |
| *ELMA WILDER | Clerk |

* Resigned.

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# LETTER OF TRANSMITTAL.

STATE OF WASHINGTON,
OFFICE OF ATTORNEY GENERAL.

*To the Governor and the Legislature of the State of Washington:*

Pursuant to law, I have the honor to submit the following report of the business transacted by this department during the past two years, including all official opinions rendered on matters of public interest. Schedules A, B, C, and D are hereto attached.

Schedule A contains a list of the cases submitted to the supreme court of the United States.

Schedule B contains a list of the cases submitted to the United States district courts.

Schedule C contains a list of the cases submitted to the supreme court of the State of Washington, and in which the state or its officers were parties.

Schedule D contains a list of cases submitted to the various superior courts of the state and miscellaneous matters.

In addition to the schedules submitted herewith I deem it advisable to submit the following tabulation showing, in approximate figures, other matters handled by this department during the said biennium:

| | | |
|---|---|---|
| 155 | Official bonds examined, aggregating | $1,145,000.00 |
| 365 | Municipal bond transcripts examined, aggregating | 4,650,000.00 |
| 317 | Depositary bonds examined, aggregating | 6,908,500.00 |
| 345 | Warehouse bonds examined, aggregating | 1,324,000.00 |
| 44 | Building contracts and bonds examined, aggregating | 2,374,669.00 |
| 1,392 | Jitney bonds examined, aggregating | 3,480,000.00 |
| 214 | Electricians' bonds examined, aggregating | 107,000.00 |
| 95 | Highway contracts examined, aggregating | 7,837,479.00 |
| 9 | Reclamation district bond transcripts examined, aggregating | 10,205,000.00 |
| 120 | Extraditions (outgoing). | |
| 99 | Extraditions (incoming). | |

Moneys paid into this office:

| | |
|---|---|
| For industrial insurance collections | $12,388.00 |
| For other miscellaneous purposes | 29,177.00 |

Respectfully,

L. L. THOMPSON,
*Attorney General.*

OLYMPIA, WN., December 31, 1920.

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## SCHEDULE A

### UNITED STATES SUPREME COURT

J. Eugene Jordan, plaintiff in error, v. The Board of Medical Examiners of the State of Washington, defendants in error. Appealed from judgment of superior court of King county reversing decision of board revoking license to practice medicine. Appealed to the supreme court of the State of Washington and lower court reversed and order of board affirmed. Writ of error taken to supreme court of the United States. Writ dismissed for want of prosecution.

Standard Oil Company, plaintiff in error, v. H. T. Graves, and H. T. Graves as Commissioner of Agriculture, defendant in error. Appeal from decision of superior court of Thurston county in favor of plaintiff and declaring state oil inspection law unconstitutional. Lower court reversed. Appeal to supreme court of the United States. Judgment in favor of plaintiff in error.

State of Washington, respondent, v. Great Northern Railway Company, appellant. Appeal from judgment of the superior court of Whatcom county, in favor of plaintiff, in an action against the railroad company for shipping intoxicating liquors, without permit attached, to druggists. Judgment affirmed. Appeal to supreme court of United States. Dismissed on stipulation with costs to state paid.

Puget Sound Traction, Light & Power Company, plaintiff, v. Charles A. Reynolds, et al., as Public Service Commission, and W. V. Tanner as Attorney General. Application for injunction restraining the enforcement of an order of the commission requiring improved service on certain of the company's street car lines. Enforcement of provision relative to the furnishing of seats for all passengers enjoined, in other respects injunction denied. Appealed to United States supreme court on order denying temporary injunction. Judgment affirmed.

In the matter of proceedings for the disbarment of E. C. Ward, an attorney at law. Writ of error from an order of the Supreme Court of Washington suspending said attorney for one year. Pending.

## SCHEDULE B

### UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF WASHINGTON

United States of America, complainant, v. W. E. Moran, et ux., defendants. Action to enjoin trespass, for damages for trespass and to remove cloud under deed given to the defendants by the State of Washington. Pending.

In the matter of Carl O. Sutherland, bankrupt. Application by the state to have its claim of $846.80 for industrial insurance premium allowed as priority claim. Claim allowed as general claim. One dividend of 2 per cent., amounting to $67.74, paid.

Elmer Kent Brown, plaintiff, v. Floyd L. Daggett, et al., as the Industrial Insurance Commission, and Chicago, Milwaukee & St. Paul Railway Co., defendants. Action to recover damages for personal injuries alleged to have been received by plaintiff while in the employ of the railway company in the construction of its tunnel at Rockdale. Demurrer sustained, amended complaint filed. Dismissed.

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In the matter of Tacoma Ornamental Works, bankrupt. Application by state to have its claim of $63.60 for industrial insurance premium allowed as prior claim. Claim allowed as prior claim. First and final dividend of 2 per cent. paid.

Puget Sound Traction, Light & Power Company, plaintiff, v. Charles A. Reynolds, et al., as Public Service Commission, and W. V. Tanner as Attorney General. Application for injunction restraining the enforcement of an order of the commission requiring improved service on certain of the company's street car lines. Enforcement of provision relative to the furnishing of seats for all passengers enjoined, in other respects injunction denied. Appealed to United States supreme court on order denying temporary injunction. Judgment affirmed.

In the matter of A. L. Brown, et ux., bankrupts. Application by state to have its claim of $57.96, industrial insurance premium, allowed as prior claim. Claim paid.

In the matter of Sansburn Ship Building Co., bankrupt. Application by the state to have its claim of $597.99, industrial insurance premium, allowed as prior claim. Paid.

In the matter of the estate of Hayland Mill Co. Application by state to have its claim of $136.47, industrial insurance premium, allowed as prior claim. Allowed and paid.

In the matter of John P. Asplund and Otto Widen, copartners, as Marsh Mill Co. Application by state to have its claim of $159.72, industrial insurance premium, allowed as prior claim. Allowed and paid.

In the matter of Richard E. White, bankrupt. Application by the state to have its claim of $29.79, for industrial insurance premiums, allowed as prior claim. No assets.

In the matter of W. O. Haney, bankrupt. Application by the state to have its claim of $25.43, for industrial insurance premium, allowed as prior claim. No assets.

In the matter of George E. Fransworth, bankrupt. Application by the state to have its claim of $1.40, for industrial insurance premium, allowed and paid. Allowed and paid.

In the matter of Vincent Shingle Company, a corporation, bankrupt. Application of the State of Washington to have its claim of $82.59 allowed as a prior claim. Allowed and paid.

In the matter of Nooksack Lumber Company, a corporation, bankrupt. Application of the State of Washington to have its claim of $292.73, for industrial insurance premium, allowed as prior claim. Pending.

In the matter of Carl Mills, bankrupt. Application of the State of Washington to have its claim of $378.41, for industrial insurance premium, allowed as a prior claim. No assets.

In the matter of Mt. Baker Logging Company, a corporation, bankrupt. Application of the State of Washington to have its claim of $276.25, for industrial insurance premium, allowed as prior claim. Pending.

In the matter of J. H. Parker, Inc., a corporation, bankrupt. Application of the State of Washington to have its claim of $26.74, for industrial insurance premium, allowed as prior claim. Allowed and paid.

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In the matter of Charles L. Smith, bankrupt. Application of the State of Washington to have its claim of $661.03, for industrial insurance premium, allowed as a prior claim. Allowed and paid.

In the matter of The Chehalis Boom Company, a corporation, bankrupt. Application of the State of Washington to have its claims of $49.84 and $10.06, for industrial insurance premiums, allowed as prior claims. Allowed and paid.

In the matter of E. L. S. Shingle Company, a partnership, bankrupt. Application of the State of Washington to have its claim of $42.27, for industrial insurance premium, allowed as a prior claim. Allowed and paid.

In the matter of Andrews Phillips Company, a corporation, bankrupt. Application of the State of Washington to have its claim for $93.33, for industrial insurance premium, allowed as a prior claim. No assets.

In the matter of Martinolich Ship Building Company, a corporation, bankrupt. Application of the State of Washington to have its claim for $778.30, for industrial insurance premium, allowed as a prior claim. Allowed and paid.

In the matter of James A. Ray and Ida B. Ray, bankrupts. Application of the State of Washington to have its claim for $109.61, for industrial insurance premium, allowed as a prior claim. No assets.

In re Everett Rubber Company, a corporation, bankrupt. Application of the State of Washington to have its claim of $2.34, for industrial insurance premium, allowed as a prior claim. Allowed and paid.

In the matter of the Franklin Tool Works, a corporation, bankrupt. Application of the State of Washington to have its claim of $665.64, for industrial insurance premium, allowed as a prior claim. Allowed and paid.

In re Alaska-Washington Products Co., a corporation, bankrupt. Application of the State of Washington to have its claim of $637.10, for industrial insurance premium, allowed as prior claim. Allowed and paid.

In re National Home Building Co., a corporation, bankrupt. Application of the State of Washington to have its claim of $387.50, for industrial insurance premium, allowed as prior claim. Pending.

In re Naval Supply Manufacturing Company, a corporation, bankrupt. Application of the State of Washington to have its claim of $186.65 for industrial insurance premium, allowed as prior claim. Allowed and paid.

In the matter of George W. Stryker and Alice M. Stryker, his wife, as individuals, as constituting a marital community, and as the Lake Winters Mill Co., bankrupts. Application of the State of Washington to have its claim of $12.50, for industrial insurance premium, allowed as prior claim. No assets.

The State of Washington, libelant, v. The Merchants Transportation Co., a corporation, and Pacific Steamship Co., a corporation, respondents. Libel, in the matter of lost automobile license plates. Pending.

In the matter of Reliable Auto Freight, Inc., bankrupt. Application of the State of Washington to have its claim of $216.27, for industrial insurance premiums, allowed as a prior claim. Pending.

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In the matter of V. L. MacAdam and W. G. Swalwell, individually and doing business as MacAdam & Co., bankrupts. Application of the State of Washington to have its claim of $539.58, for industrial insurance premiums, allowed as a prior claim. Pending.

In the matter of Robert D. Spurling, bankrupt. Application of the State of Washington to have its claim of $31.18, for industrial insurance premiums, allowed as a prior claim. Pending.

In the matter of F. H. Timparlake and H. B. Carter, co-partners, doing business as Seattle Monotype Composition Co., bankrupts. Application of the State of Washington to have its claim of $49.99, for industrial insurance premiums, allowed as prior claim. Pending.

Puget Sound International Railway and Power Co., plaintiff, v. E. V. Kuykendall, Hance H. Cleland, and Frank R. Spinning, et al., defendants. Appeal from order of commission fixing schedule of power rates. Pending.

In the matter of Edward A. Dougherty and A. Shannon, co-partners, doing business as Monogram Shingle Co., bankrupts. Application of the State of Washington to have its claim of $9.57, for industrial insurance premiums, allowed as prior claim. No assets.

In the matter of the Whidby Lumber & Shingle Co., bankrupt. Application of the State of Washington to have its claim of $42.25, for industrial insurance premiums, allowed as prior claim. No assets.

In the matter of George W. Middlecoff, bankrupt. Application of the State of Washington to have its claim of $302.27, for industrial insurance premiums, allowed as prior claim. No assets.

In the matter of proceedings for the disbarment of Albert B. Wiltse, an attorney-at-law. Order of disbarment entered. Petition to remove cause to United States district court served.

In the matter of J. L. Buzzard, bankrupt. Application of the State of Washington to have its claim of $113.90, for industrial insurance premiums, allowed as prior claim. Pending.

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## UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF WASHINGTON

In the matter of Colville Creamery Company, bankrupt. Application by the state to have its claim of $6.90, for industrial insurance premium, allowed as priority claim. First and final dividend of 7 per cent, or 48 cents, paid.

In the matter of The Gilbert Hunt Company, bankrupt. Application by the state to have its claim of $990.64 for industrial insurance premium, allowed as priority claim. Claim allowed. First and final dividend of $20.78 paid.

Consumers' Ditch Company, plaintiff, v. Charles A. Reynolds, et al., defendants. Proceeding to set aside certain orders of the public service commission fixing the valuation of plaintiff's property and water rates and maintenance charges based thereon, and to restrain commission from enforcing said orders, etc. Judgment for plaintiff.

Stanley R. Evans & Co., plaintiff, vs. Whitestone Irrigation & Power Co., defendants. State of Washington, intervenor. Action to adjudicate rights to water in Toats Coulee Creek. State granted right to intervene

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as state hydraulic engineer had previously insituted action to determine rights on this stream under water code. Dismissed.

E. N. Sanderson, et al., plaintiff, v. Burbank Company, a corporation, defendant. Application of the State of Washington to have its claim of $193.98, for industrial insurance premium, allowed as a prior claim. Pending.

In the matter of the application of Fred Lowry for a writ of habeas corpus. Case dismissed.

In re Highway Motors Transportation Co., a corporation, bankrupt. Application of the State of Washington to have its claim of $72.86, for industrial insurance premium, allowed as prior claim. Allowed and paid.

In re Eagle Rock Box & Lumber Co., a corporation, bankrupt. Application of the State of Washington to have its claim of $201.50, for industrial insurance premium, allowed as prior claim. Pending.

F. J. Pingrey, receiver of Burbank Co., a corporation, plaintiff, v. W. J. Smith, V. T. Donnell and R. L. Blair, co-partners, doing business as W. J. Smith and Company, defendants. Action to enjoin trespass by state contractors on receivership property. Injunction order issued.

In the matter of Reeveton Lumber and Shingle Company and Carl Johnson, Nick Outzen and Carl Pehrson, individually, bankrupts. Application of the State of Washington to have its claim for $441.40, for industrial insurance premium, allowed as prior claim. Pending.

## SCHEDULE C

### SUPREME COURT OF THE STATE OF WASHINGTON

William Doble, et al., appellants, v. State of Washington, respondent. Appeal from decision of superior court of Thurston county in favor of respondents, in an action to recover escheated estate. Decree of lower court affirmed. Costs paid.

State Board of Medical Examiners, appellant, v. J. Eugene Jordan, respondent. Appeal from judgment of superior court of King county, reversing decision of board revoking license to practice medicine. Reversed and order of board affirmed. Rehearing granted and first decision affirmed.

Standard Oil Company, respondent, v. H. T. Graves, as Commissioner of Agriculture, appellant. Appeal from decision of superior court of Thurston county in favor of plaintiff and declaring state oil inspection law unconstitutional. Lower court reversed. Appealed to supreme court of United States.

Willapa Power Company, petitioner and respondent, v. B. F. Armstrong, et al., complainants and appellants. Writ of certiorari applied for to review condemnation proceedings in superior court of Pacific county to acquire title to certain lands and certain waters, decree having been granted in favor of plaintiff. Reversed. Rehearing granted. Lower court affirmed.

State of Washington, respondent, v. Great Northern Railway Company, appellant. Appeal from judgment of the superior court of Whatcom county, in favor of plaintiff, in an action against the railroad com-

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pany for shipping intoxicating liquors, without permit attached, to druggist. Judgment affirmed. Appeal to supreme court of United States.

Harry C. Parker, respondent, v. Industrial Insurance Commission, appellant. Appeal from judgment of superior court of Spokane county reversing decision of commission. Judgment of lower court modified. Judgment on remittitur remanding case to commission. Appealed by industrial insurance commission. Judgment affirmed.

State of Washington ex rel. Northern Pacific Railway Co., plaintiff, v. Public Service Commission ex rel. Seattle Pole and Pile Co., respondent. Appeal from judgment of superior court of Thurston county in favor of plaintiff, in an action to review order of commission awarding reparation in re patent bunks on log cars. Appeal abandoned.

State of Washington ex rel. The City of Seattle, appellant, v. Public Service Commission and Seattle Lighting Company, respondents. Appeal from judgment of superior court of Thurston county in favor of respondents, in an action to review order of commission increasing gas rates. Reversed.

State of Washington ex rel. Tacoma Eastern Railroad Co., complainant and appellant, v. Public Service Commission and James A. Belcher, defendants and respondents. Appeal from judgment of superior court of Thurston county in favor of respondents, in an action to review order of public service commission making reparation to respondent Belcher for overcharges. Lower court reversed and cause remanded for further proceedings.

Owen Biglan, plaintiff and appellant, v. Industrial Insurance Commission, defendant and respondent. Appeal from judgment of superior court of Thurston county in favor of defendant affirming decision of commission. Affirmed. Costs paid.

Frank W. Venable and N. S. Andrews, appellants, v. H. O. Fishback, Insurance Commissioner, respondent. Appeal from decision of superior court of Thurston county in an action to restrain insurance commissioner from issuing a license to Mutual Union Insurance Co. to write liability insurance. Temporary injunction denied.

F. O. Talbot, respondent, v. Industrial Insurance Commission, appellant. Appeal from Judgment of superior court of Clallam county reversing decision of industrial insurance commission rejecting claim for compensation. Judgment affirmed.

Ethel Foster, appellant, v. Industrial Insurance Commission, respondent. Appeal from judgment of superior court of King county reversing decision of industrial insurance commission rejecting claim for compensation. Judgment affirmed.

State of Washington, plaintiff, v. Isaac Belknap, defendant. Appeal from decision of superior court of Pacific county sustaining demurrer to information charging defendant with unlawful possession of salmon caught beyond three-mile limit outside Columbia river. Decision of lower court affirmed. Attorney general joined in petition for rehearing. Denied.

In the matter of proceedings for the disbarment of E. C. Ward, an attorney-at-law. Review of recommendation of board of law examiners for disbarment. Attorney suspended for one year. Writ of error to United States supreme court. Pending.

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In the matter of proceedings for the disbarment of H. N. Martin, an attorney-at-law. Review of recommendation of board of law examiners for disbarment. Order of disbarment entered. Petition for hehearing denied.

In the matter of proceedings for the disbarment of C. Victor Martin, an attorney-at-law. Review of recommendation of board of law examiners for disbarment. Order of disbarment entered.

State of Washington ex rel. C. O. E. Anderson, relator, v. I. M. Howell, Secretary of State, respondent. Application for writ of mandamus to compel the secretary of state to accept and file certain documents for the purpose of subjecting Section 1, Chapter 46, Laws of 1919, to a referendum. Writ denied with costs. Costs paid.

The State of Washington ex rel. Frank P. Mullen, relator, v. I. M. Howell, Secretary of State, respondent. Application for writ of mandamus to compel the secretary of state to file petition for referendum of Senate Joint Resolution No. 1. Writ issued.

The State of Washington ex rel. W. H. McKee, plaintiff, v. Clark V. Savidge, Commissioner of Public Lands, respondent. Application for writ of mandamus to compel the commissioner of public lands to issue a lease for grazing lands. Writ denied.

The State of Washington ex rel. Addison Shoudy, plaintiff, v. Clark V. Savidge, Commissioner of Public Lands, respondent. Application for writ of mandamus to compel the commissioner of public lands to issue a lease for grazing lands. Writ denied.

The State of Washington ex rel. W. G. McKee, plaintiff, v. Clark V. Savidge, Commissioner of Public Lands, respondent. Application for writ of mandamus to compel the commissioner of public lands to issue lease for grazing lands. Writ denied.

The State of Washington, on the relation of E. L. French, relator, v. C. W. Clausen, as Auditor of the State of Washington, respondent. Mandamus proceeding to compel state auditor to issue warrant in payment of sums of money claimed to be due relator. Writ denied.

The State of Washington, on the relation of Pliny L. Allen, relator, v. C. W. Clausen, as Auditor of the State of Washington, respondent. Mandamus proceeding to compel state auditor to issue warrant in payment of sums of money claimed to be due relator. Writ granted.

State of Washington on the relation of Arvid Rydstrom, relator, v. C. W. Clausen, as Auditor of the State of Washington, respondent. Mandamus proceeding to require defendant to issue warrant to relator. Writ granted.

State of Washington on the relation of Hugh Govan, as executor of the last will and testament of David Govan, deceased, relator, v. C. W. Clausen, as Auditor of the State of Washington, respondent. Mandamus proceeding to require defendant to issue warrant to relator. Writ granted.

State ex rel. C. L. Morris, plaintiff, v. C. V. Savidge, Commissioner of Public Lands, defendant. Mandamus proceeding to compel the commissioner of public lands to issue a prospector's lease. Writ granted.

State ex rel. Frank P. Mullen, plaintiff, v. I. M. Howell, Secretary of State, defendant. Mandamus proceeding to compel the secretary of state to return referendum petition No. 14 to registration officers. Writ denied with costs to state paid. Petition for rehearing denied.

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State ex rel. Alma Lister, executrix, plaintiff, v. C. W. Clausen, as Auditor of the State of Washington, defendant. Mandamus proceeding to compel the issuance of a warrant for $5,000. Writ granted.

State of Washington on the relation of L. L. Thompson, Attorney General, plaintiff, v. John H. Powell, Walter Freeman, Frederick W. Keator, George E. Tuttle and William Short, as members of Veterans' Welfare Commission, defendants. Proceedings for writ of mandamus to require the payment of $1,425.14 to the state treasurer. Writ denied.

State of Washington, plaintiff, v. W. M. Hoffman, defendant. Appeal from a conviction of the superior court of Wahkiakum county in an action for violating the fisheries code. Reversed.

State ex rel. Marvin Chase, et al., as State Reclamation Board, Geo. J. Hurley and Ella C. Hurley, his wife, plaintiff, v. C. W. Clausen, as State Auditor, defendant. Proceedings for writ of mandamus to compel defendant to issue warrant on the state reclamation revolving fund. Writ granted.

State ex rel. F. A. Ernst, plaintiff, v. C. V. Savidge, Commissioner of Public Lands, defendant. Proceedings for writ of mandamus to compel the issuance of gas and petroleum lease. Writ denied.

State ex rel. Warren Stetson, plaintiff, v. C. V. Savidge, Commissioner of Public Lands, defendant. Proceedings for writ of mandamus to compel the issuance of gas and petroleum lease. Writ denied.

State ex rel. Bellingham School District No. 301, Whatcom County, plaintiff, v. C. W. Clausen, defendent. Proceedings for writ of mandamus to compel acceptance of bonds. Writ denied.

In re application of A. M. Angove. Habeas Corpus proceeding appealed from the superior court of Pierce County. Dismissed.

State ex rel. C. H. Younger, State ex rel. James Bagley, plaintiffs, v. C. W. Clausen, as State Auditor, defendant. Proceedings for writ of mandamus to compel issuance of warrants. Writ denied.

State ex rel. W. W. Sherman, State Treasurer, relator, v. E. F. Benson, as Commissioner of Agriculture of the State of Washington, respondent. Proceedings for writ of mandamus to compel respondent to pay $15,860.05 into state treasury. Writ denied.

State ex rel. Spokane County and its named Commissioners, relators, v. C. W. Clausen, as State Auditor of the State of Washington, respondent. Proceedings for writ of mandamus to compel the acceptance of bonds of Spokane county. Writ granted.

State ex rel. James Allen, Highway Commissioner, plaintiff, v. Public Service Commission and its named commissioners, defendants. Writ of mandamus to compel the public service commission to exercise jurisdiction in regulating the service and rates of a certain ferry. Denied.

The State of Washington on the relation of Norwood W. Brockett, relator, v. C. V. Savidge, Commissioner of Public Lands, respondent. Proceedings for writ of mandamus to compel issuance of prospecting and mining lease on tide lands. Abandoned by petitioner.

The State of Washington on the relation of Earl R. Field, relator, v. C. V. Savidge, Commissioner of Public Lands, respondent. Proceedings for writ of mandamus to compel issuance of prospecting and mining lease on tide lands. Abandoned by petitioner.

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The State of Washington on the relation of Gertrude F. Brawley, relator, v. C. V. Savidge, Commissioner of Public Lands, respondent. Proceedings for writ of mandamus to compel issuance of prospecting and mining lease on tide lands. Abandoned by petitioner.

The State of Washington on the relation of John Wooding, relator, v. C. V. Savidge, Commissioner of Public Lands, respondent. Proceedings for writ of mandamus to compel issuance of prospecting and mining lease on tide lands. Abandoned by petitioner.

The State of Washington on the relation of Earl M. Brockett, relator, v. C. V. Savidge, Commissioner of Public Lands, respondent. Proceedings for writ of mandamus to compel issuance of prospecting and mining lease on tide lands. Abandoned by petitioner.

G. F. Rust, appellant, v. Kitsap county, et al., respondents. An action to enjoin county commissioners from selling bonds. The lower court sustained a demurrer to the complaint and ordered the dismissal of the action, which action was sustained upon appeal to the supreme court.

In the matter of the application of Alexander Mackel for a permanent certificate to practice law. Pending.

The State of Washington, plaintiff, v. The Superior Court for Adams county and John Truax, Judge, defendants. Application for writ of certiorari. Cause remanded with directions to enter orders of necessity.

The State of Washington ex rel. Donald Urquhart and Abbie Urquhart, his wife, relators, v. The Superior Court of the State of Washington in and for the County of Grant, Joseph Sessions, Judge, respondents. Application for writ of review of lower court ruling in action of eminent domain. Judgment affirmed.

State of Washington ex rel. Western Theatre Equipment Co., a corporation, relator, v. J. Grant Hinkle, as Secretary of State of the State of Washington, respondent. Mandamus proceeding to compel secretary of state to accept articles of incorporation. Judgment for relator for costs.

State of Washington, plaintiff, v. E. V. Thompson, defendant. Prosecution for violation of game law. Judgment for defendant on demurrer. Reversed.

Mrs. Fred Anderson, respondent, v. Industrial Insurance Commission, appellant. Appeal from decision of the superior court of Grays Harbor county reversing a decision of said commission. Pending.

State of Washington, plaintiff, v. Postal Telegraph-Cable Co., defendant. Suit to recover $550.23 for industrial insurance premiums. Appeal from judgment of the superior court of King county in favor of defendant. Judgment for plaintiff for $288.57 with interest and costs. Paid.

Seattle Hardware Co., plaintiff, v. Cashmere Lumber Company, defendant. Appeal from an order of the superior court of King county denying the claim of the state for $1,823.21 for industrial insurance premiums, as a prior claim. Pending.

Fisher Flouring Mill Co., plaintiff, v. Fred C. Brown, Prosecuting Attorney, E. F. Benson, Commissioner of Agriculture, and L. L. Thompson, Attorney General, defendants. Appeal from an order of the superior court of King county, restraining defendant from enforcing Chapter 101, Laws of 1919. Reversed.

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State ex rel. Frank P. Mullen, relator, v. Harry W. Carroll, City Comptroller of the City of Seattle, and I. M. Howell, Secretary of State, respondents. Appeal from a judgment of dismissal in proceedings to compel the secretary of state to return petitions on referendum No. 14 to the registration officer. Affirmed.

Archibald H. Wells, plaintiff, v. State Board of Drugless Examiners, John E. Lydon, et al., members of said board, defendants. Appeal from judgment of the superior court of King county in favor of plaintiffs in a proceeding to compel the issuance of a license. Reversed.

Westside Irrigating Co., plaintiff, v. Marvin Chase, et al. Appeal from a judgment of the superior court of Kittitas county in favor of defendant. Pending.

Mary Jane Luby, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from judgment of dismissal rendered by the superior court of Lewis County. Affirmed.

In re reassessment of north half of Block 107, Second School Land Addition to City of Tacoma. State of Washington v. The City of Tacoma. Appeal from a judgment of the superior court of Pierce county confirming a local improvement assessment, upon appeal from the city council. Affirmed.

John F. Maddox, plaintiff, v. Industrial Insurance Commission, et al., and Nicholas Barbare, et al., defendants. Appeal from judgment of superior court of Pierce county for defendant. Affirmed.

State of Washington ex rel. W. V. Tanner, Attorney General, plaintiff, v. Casper Staeheli, et ux., defendants. Appeal from judgment of the superior court of Stevens county, dismissing an action to forfeit to the state, lands held by an alien. Reversed.

D. H. King, plaintiff, v. the State of Washington, defendant. Appeal from a judgment of the superior court for Thurston county dismissing an action on contract. Reversed.

State ex rel. City of Seattle, petitioner, v. Public Service Commission, et al., respondent. Appeal from judgment of superior court for Thurston county affirming, on certiorari, an order of the public service commission establishing rates for gas service. Affirmed.

State ex rel. Great Northern Railway Company, relator, v. Public Service Commission, respondent. Appeal from a judgment of the superior court for Thurston county affirming an order of the public service commission compelling the relator to extend to a shipper milling in transit privileges. Reversed. Petition for rehearing denied.

State ex rel. W. V. Tanner, Attorney General, plaintiff, v. Jacob Rychen, defendant. Appeal from a judgment of the superior court for Thurston county in favor of plaintiff in an action of forfeit to state lands held by an alien. Affirmed.

State ex rel. Cities of Seattle and Tacoma, relators, v. Public Service Commission, respondents. Appeal from a judgment of the superior court for Thurston county approving orders of the public service commission fixing telephone rates. Reversed.

Willapa Power Company, plaintiff, v. Public Service Commission, et al., defendants. Appeal from a judgment of the superior court for Thurston county dismissing an action for injunctive relief. Affirmed as to public service commission.

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Lumbermen's Indemnity Exchange, plaintiff, v. State of Washington, defendant. Appeal from a judgment of the superior court for Thurston county dismissing an action to recover a tax paid. Reversed.

Northwestern Title Insurance Company, plaintiff, v. H. O. Fishback, State Insurance Commissioner, defendant. Appeal from a judgment of the superior court for Thurston county in favor of plaintiff restraining defendant from cancelling an insurance company's license. Affirmed.

L. L. Thompson, Attorney General, v. C. V. Savidge, as Commissioner of Public Lands, defendant. Appeal from a judgment of the superior court for Thurston county dismissing action to prohibit defendant from making lieu land selections. Affirmed.

L. L. Thompson, Attorney General, v. C. V. Savidge, as Commissioner of Public Lands, defendant. Appeal from a judgment of the superior court for Thurston county dismissing action to prohibit defendant from making lieu land selections. Affirmed.

Union Oil Company of California, a corporation, plaintiff, v. State of Washington, et al., defendants. Appeal from a judgment of the superior court of Thurston county in favor of plaintiff for $57,725.56 in an action to recover $140,225.76 as a refund of oil inspection fees. Pending.

Shell Company of California, a corporation, plaintiff, v. State of Washington, defendant. Appeal from a judgment of the superior court for Thurston county in favor of the plaintiff for $15,973.44, in an action to recover $20,198.15, refund of oil inspectors' fees. Pending.

Parrott & Company, a corporation, v. E. F. Benson, Commissioner of Agriculture, and Will H. Adams, defendants. Appeal from a judgment of the superior court of Thurston county in favor of plaintiff, in an action to enjoin the enforcement of Chapter 94, Laws of 1915, and Chapter 120, Laws of 1919. Pending.

State ex rel. City of Seattle, relator, v. The Public Service Commission, et al., respondents. Appeal from a judgment of the superior court for Thurston county in favor of respondents in an action to review findings of said commission and its order relative to gas rates. Pending.

State ex rel. John Annette, relator, v. J. C. Morris, as registration officer of Grand Mound, respondent. Appeal from a judgment of the superior court for Thurston county in favor of plaintiff, in an action to compel respondent to register relator. Pending.

In the matter of the establishment of a minimum wage for women, Tacoma Hotel Company, plaintiff, v. C. H. Younger, et al., as Industrial Welfare Commission, and L. L. Thompson, Attorney General, defendants. Appeal from a judgment of the superior court for Thurston county in favor of defendant, in an action to enjoin the enforcement of a minimum wage order made by defendant commission. Affirmed.

Spokane Hotel Company, a corporation, and Harry F. Goetz, plaintiffs, v. C. H. Younger, et al., as Industrial Welfare Commission, defendants. Appeal from a judgment of the superior court for Thurston county in favor of defendant, in an action to enjoin the enforcement of a minmum wage order made by defendant commission. Affirmed.

North Coast Power Company, a corporation, relator, v. Public Service Commission, respondent. Appeal from a judgment of the superior court for Thurston county favoring the defendant in an action to review an order of the Public Service Commission, holding contract for sale of electricity not abrogated by merely filing a tariff. Pending.

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The State of Washington, plaintiff, v. Eyres Storage & Distributing Company, a corporation, defendant. Appeal from a judgment of the superior court for Thurston county in favor of defendant, in an action to collect delinquent industrial insurance premiums of $56.75. Pending.

The State of Washington, plaintiff, v. Winn and Russell, Inc., a corporation, defendant. Appeal from a judgment of the superior court for Thurston county in favor of defendant, in an action to collect delinquent industrial insurance premiums of $225.00. Pending.

The State of Washington, plaintiff, v. William V. Kelley, et al., defendants. Appeal by landowners from a judgment of the superior court for Whitman county, awarding damages in eminent domain proceedings. Affirmed.

The State of Washington, plaintiff, v. William V. Kelley, et al., defendants. Appeal by landowners from a judgment of the superior court for Whitman county, awarding damages in eminent domain proceedings. Affirmed.

State ex rel. City of Toppenish, relator, v. Public Service Commission, Northern Pacific Railway Co., Walker D. Hines, Director General U. S. Railway Administration, respondents. Appeal from a judgment of the superior court for Yakima county in favor of plaintiff, on a petition for writ of review of order denying grade crossing. Pending.

Fred Klippert, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from a judgment of the superior court for Whatcom county in favor of plaintiff, on an appeal from an order of the commission fixing compensation. Pending.

State of Washington ex rel. Louis F. Hart, as acting Governor, W. W. Sherman, as Treasurer, and C. W. Clausen, as Auditor, as members of and constituting State Board of Finance, petitioners, v. C. W. Clausen, as auditor of said state, respondent. Proceedings to compel issuance of warrant against permanent school fund in payment for $1,000 bond issued under Soldiers' Compensation Act. Pending.

## SCHEDULE D

### MISCELLANEOUS

In the matter of the assignment for benefit of creditors of Hanson & Glanert Shingle Company. Application of state to have its claim of $246.34, for industrial insurance premium, allowed as prior claim. Allowed and paid.

In the matter of the receivership of New England Casualty Co. Claim of state for recovery of $636 on bond of A. B. Sansburn, county auditor of Stevens county, for misappropriation of moneys received for game and fish licenses. Pending.

In the matter of the assignment for benefit of creditors of Hightower Brothers Lumber Co. Application of state to have its claim of $718.26, industrial insurance premium, allowed as prior claim. Pending.

In the matter of the appointment of a fiscal agent for benefit of creditors of Standard American Dredging Co. Application of state to have its claim for $972.02, industrial insurance premium, allowed as prior claim and paid.

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Claim of State of Washington v. City of Everett. Claim of state for $271.57, industrial insurance premium. Paid.

In the matter of proceedings for the disbarment of Gerard Ryzek, an attorney-at-law. Proceedings dismissed.

In the matter of proceedings for the disbarment of Albert B. Wiltse, an attorney-at-law. Order of disbarment entered. Petition to remove cause to United States district court served.

In the matter of proceedings for the disbarment of John W. Arctander, an attorney-at-law. Order of disbarment filed. Petition for rehearing denied.

Before the State Board of Medical Examiners. In the matter of the revocation of the license of J. E. Cropp, to practice medicine. Pending.

In the matter of assignment for benefit of Creditors of Kulshan Shingle Company. Application of the State of Washington to have its claim of $661.21, for industrial insurance premiums, allowed as a prior claim. Pending.

In the matter of assignment for benefit of creditors of Spokane Tire Shop. Application of the state of Washington to have its claim of $10.04, for industrial insurance premiums, allowed as a prior claim. Paid.

In the matter of the assignment for benefit of creditors of Beaver Creek Box Company, a corporation. Application of the state to have its claim of $29.23, for industrial insurance premium, allowed as a prior claim. Allowed and paid.

In the United States District Court, District of Oregon. In the matter of D. B, Carr, bankrupt. Application of the State of Washington to have its claim of $13.97, for industrial insurance premium, allowed as a prior claim. Pending.

In the matter of the assignment for benefit of creditors of W. E. Frost and M. N. Bell, copartners doing business as Long Lake Lumber Company. Application of the state of Washington to have its claim of $121.29, for industrial insurance premium, allowed as a prior claim. Allowed and paid.

In the matter of the assignment for benefit of creditors of Federal Mill Company, a corporation. Application of the state of Washington to have its claims of $170.25, against Federal Mill Company, and $151.19, against A. W. Mylroie, for industrial insurance premiums, allowed as prior claims. Claim of $151.19, allowed, and paid. First and final dividend of $25.52 paid on Federal Mill Co. claim.

In the matter of the assignment for benefit of creditors of C. A. Cook, Inc., a corporation. Application of the state of Washington to have its claim of $137.91, for industrial insurance premiums, allowed as a prior claim. Allowed and paid.

In the matter of proceedings for the disbarment of Otis Johnson, an attorney-at-law. Order of disbarment entered.

The Commission of Public Docks of the City of Portland, Oregon, et al., complainants, v. Walker D. Hines, Director General of Railroads, et al., defendants. Inland Empire Shippers League, complainant, v. Walker D. Hines, Director General of Railroads, et al., defendants. The Public Service Commission of Washington, intervenor. Intervention by the public service commission of Washington in the Portland differential rate cases. Pending.

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In the matter of assignment for benefit of creditors of D. G. Jackson Co., a corporation. Application of the state of Washington to have its claim of $10.50, for industrial insurance premium allowed as a prior claim. Allowed and paid.

The State of Washington, plaintiff, v. The McLane Lumber & Shingle Co., a corporation. Application of the state of Washington to have its claims, aggregating $2,866.82, for industrial insurance premium, allowed as prior claims. Allowed and paid.

Before Interstate Commerce Commission. In re Refrigeration Tariff No. 1. Protest to proposed increase in refrigeration charges. Protests denied and proposed tariff approved with modifications.

United States District for Oregon. In re Fir Lumber Manufacturing Co., bankrupt. Application of the state of Washington to have its claims, aggregating $449.62, for industrial insurance premium, allowed as prior claims. Allowed and paid.

In re assignment of C. P. Mott and J. H. Mott. Application of the state of Washington to have its claim of $252.45, for industrial insurance premium, allowed as prior claim. Pending.

In re assignment of Proctor Cedar Company, a corporation. Application of the state of washington to have its claim of $347.65, for industrial insurance premium, allowed as prior claim. Allowed and paid.

In re assignment of W. W. Noyes and J. H. Howe, under firm name of Noyes & Howe. Application of the state of Washington to have its claim of $36.10, for industrial insurance premium, allowed as prior claim. Allowed and paid.

In re Sound Bungalow Co., assignment for benefit of creditors. Application of the state of Washington to have its claim of $30.74, for industrial insurance premium, allowed as prior claim. Allowed and paid.

In the matter of the Disbarment of A. G. Porter and Samuel Porter. Proceedings pending.

In the matter of disbarment of Samuel Porter. Proceedings pending.

In re assignment of T. A. Errett, as Modern Torch Company. Application of the state of Washington to have its claims, aggregating $179.89, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

In the matter of proceedings for the disbarment of W. A. Wilson, an attorney at law. Order of disbarment entered.

In the matter of proceedings for the disbarment of G. G. Ripley, an attorney at law. Pending.

In re assignment for benefit of creditors of Manley & Sons, a corporation. Application of the state of Washington to have its claim of $128.88, for industrial insurance premium, allowed as prior claim. Allowed and paid.

Before the Interstate Commerce Commission. State of Washington ex rel. Public Service Commission, et al., plaintiff, v. Walker D. Hines, Director General, et al., defendant. In the matter of the 25 per cent increase in freight rates for fruits. Pending.

In re assignment for benefit of creditors, American Iron & Wire works. Application of the state of Washington to have its claim of

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$312.20, for industrial insurance premium, allowed as prior claim. Allowed and paid.

United States District Court, District of Oregon. In re David B. Gillette, bankrupt. Application of the state of Washington to have its claim of $4.83, for industrial insurance premium, allowed as prior claim. Allowed and paid.

In re assignment for benefit of creditors of Frank A. Rivers Co., a corporation. Application of the state of Washington to have its claim of $22.73, for industrial insurance premium, allowed as prior claim. Allowed and paid.

In the matter of the assignment for the benefit of creditors of North Bank Logging Co., a corporation. Application of the state of Washington to have its claim of $3,054.16, for industrial insurance premium, allowed as prior claim. $1,000.00 paid. Pending.

Assignment for benefit of creditors of Elliot Bay Shipbuilding Company, and American Motor Ship Company. Application of the state of Washington to have its claim of $2,998.62, for industrial insurance premium, allowed as prior claim. Pending.

In the matter of George Umstott and Ida Umstott, bankrupts. Application of the state of Washington to have its claim of $105.10, for industrial insurance premium, allowed as prior claim. No assets.

In the matter of the Birmingham Canning Company, a corporation, bankrupt. Application of the state of Washington to have its claim of $67.54, for industrial insurance premium, allowed as prior claim. Allowed and paid.

In the county court, Clatsop county, state of Oregon. In re estate D. Hansen, deceased. In re partnership estate of D. Hansen Packing Company. Application of the state of Washington to have its claim of $19.82, for industrial insurance premium, allowed as prior claim. Allowed and paid.

In the matter of the assignment for the benefit of creditors of John Danielson, doing business under the firm name anod style of Poulsbo Bakery. Application of the state of Washington to have its claim of $4.84, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

In the matter of objections to the application of Elmon Adams Geneste for a permanent license to practice law. Certificate granted.

In the matter of assignment for benefit of creditors of Sprague Rochdale Store Company. Application of the state of Washington to have its claim of $2.90, for industrial insurance premium, allowed as prior claim. Allowed and paid.

In the matter of assignment for benefit of creditors of Bucoda Mercantile Co., a corporation. Application of the State of Washington to have its claim of $6.94, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

In the matter of assignment for the benefit of creditors of General Manufacturing Co., Inc., a corporation. Application of the State of Washington to have its claim of $71.88, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

In the matter of the disbarment of Rufus Sherrill. Proceedings pending.

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In the matter of proceedings for the disbarment of Joseph A. Merva. Proceedings pending.

In the matter of proceedings for the disbarment of James A. Cross. Proceedings pending.

In the matter of proceedings for the disbarment of George Olson. Pending.

Re collections against J. A. Neil, R. J. Neil and Neil Bros. Application of the State of Washington to have its claim of $469.75, for industrial insurance premiums, allowed as prior claim. Received payments aggregating $300.00. Pending.

In the matter of assignment for benefit of creditors of Alex Higdon and Ben Bennett, copartners doing business under the firm name and style of Higdon & Bennett. Application of the State of Washington to have its claims aggregating $239.07, for industrial insurance premiums, allowed as prior claim. Pending.

In the matter of the assignment for benefit of creditors of E. Dempster & Sons, doing business as Copper World Extension Mine. Application of the State of Washington to have its claim of $359.02, for industrial insurance premiums, allowed as a prior claim. Pending.

In re: Collections against C. P. Adams Lumber Company, of delinquent industrial insurance premiums amounting to $266.17. Paid.

In re: Collections against Olof Sandstrom and Carl Treff, doing business as Inland Garage Company, of industrial insurance premiums amounting to $12.45. $6.15 paid. Pending.

In the matter of assignment for benefit of creditors of Centralia Co-operative Society, a corporation. Application of the State of Washington to have its claim of $45.29, for industrial insurance premiums, allowed as prior claim. Pending.

## SUPERIOR COURTS

ADAMS COUNTY:

The State of Washington, petitioner, v. John M. Yeisley and C. W. Yeisley as guardian of the person and property of John M. Yeisley, an insane person. Proceedings for condemnation of right-of-way for Central Washington Highway. Verdict for $458.17. Respondent's motion for new trial pending.

The State of Washington, petitioner, v. Ernest Kelsey and Ethel B. Kelsey, his wife; P. L. Kelsey and Jane Doe Kelsey, his wife; A. S. Kelsey and Lottie J. Kelsey, respondents. Proceedings for condemnation of right-of-way for Inland Empire Highway. Verdict for $1,652.75. Respondents' motion for new trial pending.

The State of Washington, petitioner, v. Solomon P. Wright and Mary I. Wright, his wife; John Kidd; O. W. Goodenough and Jane Doe Goodenough, his wife, respondents. Proceedings for condemnation of right-of-way for Inland Empire Highway. Verdict for $1,020.10. Respondents' motion for new trial pending.

The State of Washington, petitioner, v. William J. Sutton and Helen G. Sutton, his wife; Roy Woody and Jane Doe Woody, his wife, respondents. Proceedings for condemnation of right-of-way for Inland

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Empire Highway. Verdict for $361.75. Respondents' motion for new trial pending.

The State of Washington, plaintiff, v. Leopold Appel et al., defendants. Proceedings for condemnation of right-of-way for Central Washington Highway. Order of necessity filed. Pending.

ASOTIN COUNTY:

Drury D. Logan, plaintiff, v. Industrial Insurance Commission of the State of Washington,, defendant. Appeal from decision of commission. Dismissed.

BENTON COUNTY:

State of Washington ex rel. Consumers' Ditch Company, plaintiff, v. Public Service Commission, et al., defendants. Proceeding to set aside certain orders of the commission fixing the valuation of the company's property and the water rates and maintenance charges based thereon, and to restrain the commission from enforcing said orders. Dismissed with prejudice on stipulation.

State of Washington, plaintiff v. John Hageman and W. J. Hageman, copartners doing business under the firm name and style of Prosser Steam Laundry, defendants. Action to recover $34.76 due for industrial insurance premiums. Pending.

CHELAN COUNTY:

In the matter of the estate of J. Q. Gilbert. Application by the state for its claim of $79.88 for industrial insurance premium to be allowed as priority claim. No assets.

In the matter of the estate of E. Jordan, deceased. Application of state to have its claim of $62.98, industrial insurance premium, allowed as prior claim. Pending.

In the matter of the determination of the rights to the use of the waters of Roaring Creek and its tributaries in Chelan county, in accordance with the provisions of chapter 117 of the Laws of 1917. Decree of adjudication entered.

In the matter of the estate of F. C. Gordon, deceased. Application of the State of Washington to have its claim of $7.31, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

A. L. McMullen et al., plaintiff, v. L. L. Thompson, as Attorney General, Marvin Chase, as State Hydraulic Engineer, et al., defendants. An action to determine water rights on Stemilt Creek and Skookum Ditch. Action dismissed.

State v. American Fruit Growers Association, et al. Action to determine water rights to Stemilt Creek. Pending.

CLALLAM COUNTY:

A. H. Thompson and Lydia H. Thompson, his wife, plaintiffs, v. Standard Co-operative Lumber Co., a corporation, and C. A. Pangborn and E. R. Little, co-partners doing business as Pangborn and Little, defendants. Application of the State of Washington to have its claim of $83.02, for industrial insurance premium, allowed as a prior claim. Allowed and paid.

Wm. Conway, plaintiff, v. Fuca Mill Co., a corporation, defendant. Application of the State of Washington to have its claim of $279.24, for industrial insurance premium, allowed as prior claim. Allowed and paid.

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City of Port Angeles ex rel. L. L. Thompson, Attorney General, plaintiff, v. J. L. Pegram, defendant. Suit to recover $35.95, commission received on sale of goods to city. Judgment for defendant.

John M. Bell, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from decision of industrial insurance commission. Judgment reversing commission entered.

State of Washington, plaintiff, v. Elmer Rayment et al., doing business under the firm name and style of Rayment Shingle Co., defendants. Application of the State of Washington to have its claim of $637.54, for industrial insurance premiums, allowed as prior claim. Pending.

CLARKE COUNTY:

J. E. Putnam, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from a decision of the commission. Decision affirmed.

Stewart E. Drew, plaintiff, v. Industrial Insurance Commission of the State of Washington, defendant. Appeal from a decision of the commission. Decision reversed.

In re assignment of Briggs-Page Lumber Co., a corporation. Application of the State of Washington to have its claims, aggregating $256.74, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

The State of Washington, plaintiff, v. George F. Wilson, Edward Wilson and Carl Wilson, co-partners doing business as Geo. F. Wilson and Sons, defendants.. Suit to collect $49.22, for industrial insurance premiums. Judgment fully paid.

Dr. Joseph Roane, plaintiff, v. State of Washington, defendant. Appeal from decision of Medical Aid Board. Dismissed on stipulation.

H. F. Hayes, Walter Christianson, Wallace McIntosh et al., plaintiffs, v. Frigid Engineering Corporation, et al., defendants. Application of the State of Washington to have its claim of $313.05, for industrial insurance premiums, allowed as prior claim. Pending.

A. E. Halliday, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from decision of commission. Judgment of dismissal.

Arthur A. Kruger, plaintiff, v. Premier Lath Manufacturing Co., a corporation, defendant. Application of the State of Washington to have its claim of $155.43, for industrial insurance premiums, allowed as prior claim. Pending.

A. J. Anderson, plaintiff, v. Industrial Insurance Commission of the State of Washington, defendant. Appeal from commission's award of compensation. Pending.

COLUMBIA COUNTY:

State of Washington, plaintiff, v. Henry Strom et ux., and J. L. Wallace, as executor of the will of Ludwig Bauman, deceased, defendant. Proceedings for condemnation of right-of-way for Inland Empire Highway. Settled and dismissed.

State of Washington, plaintiff, v. P. L. Winnett and Daisy Winnett, his wife, defendants. Proceedings for condemnation of right-of-way for Inland Empire Highway. Settled and dismissed.

State of Washington, plaintiff, v. J. A. Walker, defendant. Application of the State of Washington to have its claim of $20.21, for industrial insurance premium, allowed as prior claim. Allowed and paid.

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The State of Washington, plaintiff, v. S. L. McGee and Lorie D. McGee, his wife, defendants. Proceedings for condemnation of right-of-way for Inland Empire Highway. Judgment for defendants in the sum of $650.00.

The State of Washington, plaintiff, v. Estate of Michael Buckley and others, defendants. Proceedings for condemnation of right-of-way for Inland Empire Highway. Judgment entered on stipulation.

The State of Washington, plaintiff, v. Jules De Ruwe and Mabel De Ruwe, his wife, defendants. Proceedings for condemnation of right-of-way for Inland Empire Highway. Settled and dismissed.

The State of Washington, plaintiff, v. Herman S. Williams, and Benona R. Platt, his guardian, defendant. Proceedings for condemnation of right-of-way for Inland Empire Highway. Judgment for defendant in the sum of $75.00.

COWLITZ COUNTY:

Town of Kalama and Elsie Potter, as treasurer of the town of Kalama, plaintiffs, v. W. E. Hanson, as State Bank Examiner, defendant. Action to recover money deposited by the town of Kalama in the Cowlitz County Bank, now defunct. Judgment for plaintiff for $2,706.62 as a preferred claim and $4,580.88 as a general claim; $1,603.18 paid on judgment by state bank examiner.

State of Washington, plaintiff, v. Sam Smith, defendant. Suit to collect $12.45, industrial insurance premium. Judgment for plaintiff. Judgment unsatisfied.

State of Washington, petitioner, v. Mountain Timber Company, respondent. Condemnation proceeding to acquire right-of-way for Pacific Highway. Judgment for petitioner entered on stipulation.

The State of Washington, petitioner, v. J. I. Staf and Mary Sofie Staf, his wife, respondents. Proceedings for condemnation of right-of-way for Pacific Highway. Judgment for defendants for $985.00.

The State of Washington, petitioner, v. H. L. Myers and Jane Doe Myers, his wife, respondents. Proceedings for condemnation of right-of-way for Pacific Highway. Settled and dismissed.

The State of Washington, plaintiff, v. Charles Linguall, defendant. Proceeding for condemnation of right-of-way for Pacific Highway. Settled and dismissed.

The State of Washington, petitioner, v. Nettie Kneudson and Stephen Kneudson, respondents. Proceedings for condemnation of right-of-way for Pacific Highway. Settled and dismissed.

The State of Washington, petitioner, v. Cliff Olson and Eunice T. Olson, respondents. Proceedings for condemnation of right-of-way for Pacific Highway. Judgment for defendants for $686.25.

The State of Washington, petitioner, v. Oscar Nelson and Emma Nelson, his wife, respondents. Proceedings for condemnation of right-of-way for Pacific Highway. Settled and dismissed.

The State of Washington, petitioner, v. A. O. Dalquist and Jane Doe Dalquist, his wife, respondents. Proceedings for condemnation of right-of-way for Pacific Highway. Judgment for defendants for $1,264.00.

Roger Risley, plaintiff, v. L. H. Darwin, Fish Commissioner, ——— Campbell, Deputy Fish Commissioner, defendants. Proceedings to enjoin defendants from destroying fish traps. Pending.

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Grogster Timber Co., plaintiff, v. Lewis River Tie Company, a corporation, defendant. Application of the State of Washington to have its claim of $833.27, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

Samuel Clint Levy, Jr., plaintiff, v. Industrial Insurance Commission, defendant. Appeal from a decision of the commission. Judgment for plaintiff.

State of Washington, plaintiff, v. R. S. Fuller, defendant. Suit to collect $180.33, industrial insurance premiums; $110.00 paid. Pending.

The State of Washington, plaintiff, v. H. F. Morse, doing business under the firm name of H. F. Morse Shingle Company, defendant. Suit to collect $151.30, industrial insurance premiums. Judgment for plaintiff.

State of Washington, plaintiff, v. J. T. Rowland, Jack Rowland and Tom Rowland, co-partners doing business as J. T. Rowland and Sons. Suit to collect $59.09, industrial insurance premiums. Judgment for plaintiff.

G. McCalman, plaintiff, v. Washington Box & Manufacturing Co., a corporation, defendant. Application of the State of Washington to have its claim of $167.11, for industrial insurance premiums, allowed as prior claim. Allowed and $155.51 paid.

DOUGLAS COUNTY:

State of Washington, petitioner, v. Henry Kummer et ux., respondents. Condemnation proceeding to acquire right-of-way for Sunset Highway. Judgment for defendant for $350.00.

State of Washington, petitioner, v. A. G. Deatley et al., respondents. Condemnation proceeding to acquire right-of-way for Sunset Highway. Judgment for defendant for $348.70.

State of Washington, petitioner, v. P. J. Wick et al., respondents. Condemnation proceeding to acquire right-of-way for Sunset Highway. Award of $730.00. Pending.

FERRY COUNTY:

Polly Ann Ewing, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from decision of commission. Pending.

FRANKLIN COUNTY:

The State of Washington, petitioner, v. Andrew H. Phillips, Jensey C. Phillips, Charles G. Gehres & Mattie Gehres, his wife, and Northwestern and Pacific Hypotheekbank, a corporation, respondents. Proceedings for condemnation of right-of-way for Central Washington Highway. Case settled outside of court.

The State of Washington, petitioner, v. W. H. Phillips and Pacific Hypotheekbank, a corporation, W. H. Woody and Jane Doe Woody, his wife, Chas. G. Gehres and Mattie Gehres, his wife, and Adrian C. Gehres and Jane Doe Gehres, his wife, respondents. Proceedings for condemnation of right-of-way for Central Washington Highway. Pending.

The State of Washington, petitioner, v. Mrs. Ida B. Hackett, a widow, Roy Woody and Jane Doe Woody, his wife, respondents. Proceedings for condemnation of right-of-way for Central Washington Highway. Pending.

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The State of Washington, plaintiff, v. G. A. Haven, doing business under the firm name and style of O. K. Livery Stable, defendant. Suit to collect $9.00, industrial insurance premiums. Judgment paid in full.

The State of Washington ex rel. Spokane, Portland & Seattle Railway Co., a corporation, petitioner, v. Public Service Commission, E. V. Kuykendall, H. H. Cleland, and F. R. Spinning, commissioners, respondents. Application for writ of review of order of commission directing equal division of cost of Pasco bridge between railway and state. Pending.

GARFIELD COUNTY:

The State of Washington, plaintiff, v. J. N. Cardwell & Sons, Inc., Carl A. Anderson, Otto W. Anderson, J. P. Anderson and Anna Anderson, his wife, and John Bailess and Jane Doe Bailess, his wife, defendants. Proceedings for condemnation of right-of-way for Inland Empire Highway. Judgment for defendants for $411.00.

The State of Washington, petitioner, v. S. L. McGee et ux., respondents. Proceedings for condemnation of right-of-way for Inland Empire Highway. Judgment for respondents for $56.00.

The State of Washington, petitioner, v. The Estate of W. J. Chard, deceased, et al. Proceedings for condemnation of right-of-way for Inland Empire Highway. Judgment for respondents for $168.80.

GRANT COUNTY:

J. W. Adkins, plaintiff, v. The Review Publishing Company, a corporation, E. C. Davis, I. M. Gross and W. A. Groce, defendants. Action for damages for libel. Pending.

T. Claud Bennett and Lulu Bennett, his wife, plaintiff, v. Marvin Chase, Hydraulic Engineer, and F. L. Bethards, watermaster, defendants. An action to restrain defendants from operating a dam. Verdict in favor of plaintiffs. Temporary restraining order made permanent.

The State of Washington, plaintiff, v. Donald Urquhart and Abby Urquhart, his wife, defendants. Proceedings for condemnation of right-of-way for North Central Highway. Judgment of $1,020 in favor of defendants, rendered.

The State of Washington, plaintiff, v. P. C. Lorentzen, Edward Lorentzen, a minor, and P. C. Lorentzen as guardian of Edward Lorentzen, defendants. Proceedings for condemnation of right-of-way for North Central Highway. Judgment rendered in favor of defendants for $1,130.

The State of Washington, plaintiff, v. Louis C. Williams and Gracie A. Williams, his wife, defendants. Proceedings to condemn right-of-way for North Central Highway. Pending.

State of Washington, plaintiff, v. Grant County Power Co., a corporation, defendant. Suit to recover penalty of $1,000 for violation of code of electrical construction. Pending.

GRAYS HARBOR COUNTY:

The State of Washington, petitioner, v. Janet V. Mustard, C. F. Brittain and Jane Doe Brittain, his wife, respondents. Proceedings for condemnation of right-of-way for Pacific Highway. Judgment in favor of Janet V. Mustard for $5,000, and in favor of C. F. Brittain, et ux., for $1.00.

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M. Rentfro, plaintiff, v. George Hall and George L. Nyere doing business under the firm name and style of City Hand Laundry, defendants. Application of the State of Washington to have its claim of $105.23, for industrial insurance premiums, allowed as a prior claim. Allowed and paid.

The State of Washington, petitioner, v. Arthur C. Benson, Clara Benson, Julia Benson, Minnie Benson and Arthur L. Benson, as administrators of Estate of Lena Benson, deceased, respondents. Proceeding for condemnation of right-of-way for Olympic Highway. Settled and dismissed.

Kate Koukkari, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from decision of commission. Judgment for defendant.

L. V. Thompson et al., Clyde Keeton et al., plaintiffs, v. Price Lumber Co., a corporation, Oakville Lumber Co., a corporation, defendant. Application of the State of Washington to have its claim of $451.65, for industrial insurance premium, allowed as prior claim; $7.76 paid for operations of special receiver.

Charles Wesley Wilder, plaintiff, v. Industrial Insurance Commission of Washington, defendant. Appeal from decision of commission. Dismissed.

The State of Washington, petitioner, v. School District No. 114 of Grays Harbor County, State of Washington, respondent. Proceedings for condemnation of right-of-way for Olympic Highway. Judgment for defendant for $1,085.40.

The State of Washington, petitioner, v. Wm. Kahle and Jane Doe Kahle, his wife, respondents. Proceedings for condemnation of right-of-way for Olympic Highway. Dismissed.

The State of Washington, petitioner, v. C. M. Eveland and Jane Doe Eveland, his wife, respondents. Proceedings for condemnation of right-of-way for Olympic Highway. Dismissed.

The State of Washington, petitioner, v. Chas. Arland and Bell H. Arland, his wife, respondents. Proceedings for condemnation of right-of-way for Olympic Highway. Dismissed.

The State of Washington, petitioner, v. August B. Sjoblom, respondent. Proceedings for condemnation of right-of-way for Olympic Highway. Dismissed.

The State of Washington, petitioner, v. B. Zeebuyth et al., respondents. Proceedings for condemnation of right-of-way for Olympic Highway. Dismissed.

The State of Washington, plaintiff, v. T. B. Darragh and Ed. Pfister, co-partners doing business as Purity Canning Company, defendant. Suit to collect $63.36 for industrial insurance premiums. Judgment for plaintiff; $30.00 realized on sheriff's sale.

Mrs. Fred Anderson, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from decision of commission. Pending.

ISLAND COUNTY:

Emma A. Gardner, plaintiff, v. State of Washington et al., defendants. Action to quiet title. Answer of disclaimer by state. Judgment entered.

In the Matter of the Receivership of Craw-Trana Mill Company. Application of the State of Washington to have its claim of $42.25 for industrial insurance premiums allowed as a prior claim. No assets.

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JEFFERSON COUNTY:

State of Washington, plaintiff, v. Charles Horne, et ux., Murray M. Young, et ux., Aubrey D. Taylor, et ux., defendants. Proceedings for condemnation of right-of-way for Olympic Highway. Judgment for defendants for $500.00.

State of Washington, plaintiff, v. George C. Cooper and Jane Cooper, his wife, defendants. Proceedings for condemnation of right-of-way for Olympic Highway. Judgment for defendants for $50.00.

State of Washington, plaintiff, v. Sophia Froehling, a widow, defendant. Proceedings for condemnation of right-of-way for Olympic Highway. Settled and dismissed.

KING COUNTY:

In re petition of City of Seattle, to condemn for the laying off of an alley in Eden's Addition to the City of Seattle. Dismissed.

James E. Munson, plaintiff, v. The J. R. Grant Company et al., defendants. Application of state to have its claim of $9.60, for industrial insurance premium, allowed as prior claim. Defendants bankrupt.

C. Salvino, plaintiff, v. Taylor Mill Company, defendant. Application of state to have its claim for $1,246.52, for industrial insurance premium, allowed as prior claim; $934.18 paid. Pending.

In the matter of the receivership of Tungsten Mines Co. Application of state to have its claim of $473.96, industrial insurance premium, allowed as prior claim. No assets.

State of Washington, plaintiff, v. F. M. Barnes, defendant. Suit to collect $32.79, industrial insurance premium; $22.50 paid. Paid before trial.

State of Washington, plaintiff, v. Charles Labunski, defendant. Suit to collect $13.25, industrial insurance premium. Judgment for plaintiff; $16.57 paid.

State of Washington, plaintiff, v. Progressive Motion Picture Co., defendant. Action to collect penalty for failure to file copy of charter and appoint resident agent. Action dismissed.

State of Washington, plaintiff, v. H. W. Jackson, doing business as Jackson Street Garage. Suit to collect $17.50, industrial insurance premium. Judgment for plaintiff.

Olga Olsen, plaintiff, v. John M. Wilson et al., as Commissioners of the Industrial Insurance Department, respondents. Appeal from decision of industrial insurance commission. Judgment for defendants.

State of Washington, plaintiff, v. Ulrich Beckstrom, defendant. Suit to collect $159.42, industrial insurance premium. Judgment for plaintiff.

City of Centralia ex rel. W. V. Tanner, Attorney General, plaintiff, v. Carstens & Earles, Inc., defendant. Action to recover $12,674.98, discount on sale of public utility bonds. Judgment of dismissal.

City of Kennewick ex rel. W. V. Tanner, Attorney General, plaintiff, v. Julius L. Johnson and National Surety Co., defendants. Action to recover on official bond of city treasurer amount of defalcation. Fully paid. Action dismissed.

In the matter of the partnership estate of Ohlson & Co. Application by state to have its claim of $253.52, industrial insurance premium, allowed as prior claim. Pending.

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Carrie Edith Brown, appellant, v. Industrial Insurance Commission, respondent. Appeal from decision of industrial insurance commission. Judgment for respondent. Motion for new trial denied.

State of Washington, plaintiff, v. M. P. Zindorf, et al., defendants. Action to recover excess of completing contract for construction of state highway where contract taken over by state. Pending.

Zellerbach Paper Co., plaintiff, v. Modern French Bakery, defendant Application of state to have its claim of $25.04 and $43.79, industrial insurance premiums, allowed as prior claim. Allowed and paid.

C. Jones, plaintiff, v. Pacific Block Manufacturing Co., defendant. Application of state to have its claim of $111.90, industrial insurance premium, allowed as prior claim. Paid and final dividend of $23.25 paid.

State ex rel. W. V. Tanner, Attorney General, plaintiff, v. M. J. Radovich et ux., defendants. Action to escheat property of alien to state. Judgment for plaintiff.

In the matter of the petition of the City of Seattle to condemn, etc., private property for the laying off, etc., of a public street and highway to be known as Burien Way, and other streets and avenues as provided in Ordinance No. 38654 of the City of Seattle. Pending.

Vera O. Hix, plaintiff, v. Wages M. Hix and Industrial Insurance Commission, defendants. Order restraining industrial insurance commission from paying defendant, Wages M. Hix, amount alleged to be due him as compensation for injuries. Order dismissed and action dismissed with costs to state.

G. J. Gwinn, plaintiff, v. Gwinn & Gallagher, Inc., a corporation, defendant. Application of the State of Washington to have its claim of $418.85, for industrial insurance premium, allowed as a prior claim. Allowed and paid.

In the matter of the petition of the City of Seattle to condemn, etc., for Atlantic Place, under Ordinance No. 38822 of the City of Seattle. Dismissed.

Ida Tew, appellant, v. H. L. Hughes, J. W. Brislawn and Donald A. McDonald, commissioners, and Industrial Insurance Commission, respondents. Appeal from decision of industrial insurance commission. Judgment for plaintiff.

S. A. Moceri, plaintiff, v. H. G. Niblett et al., H. L. Hughes, Industrial Insurance Commissioner et al., defendants. Action to restrain industrial insurance commission from refunding credits to the Superior Construction Company, H. G. Niblett or L. Coluccio. Restraining order dissolved and action dismissed as to the State of Washington.

Northwestern Steel Company, a corporation, plaintiff, v. Meacham & Babcock Shipbuilding Company, a corporation, defendant. Application of the State of Washington to have its claim of $4,382.49 allowed as a prior claim. Allowed and paid.

Rebekah Evans, plaintiff, v. John A. Evans et al., defendants. Application of the State of Washington to have its claim of $132.73, for industrial insurance premiums, allowed as a prior claim. Allowed and paid.

Anna Doherty Reed, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from decision of industrial insurance commission. Judgment affirming commission, with costs. Paid.

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Bank of California, a corporation, National Association, a corporation, plaintiff, v. Moffett Flour Company, a corporation, defendant. Application of the State of Washington to have its claims, aggregating $29.21, for industrial insurance premiums, allowed as prior claims. Allowed and paid.

In the matter of the Estate of A. E. Anderson, deceased. Application of the State of Washington to have its claim of $8.54, for industrial insurance premium, allowed as prior claim. Allowed and paid.

Chanslor & Lyons Co., a corporation, plaintiff, v. Western Truck Attachment Co., a corporation, defendant. Application of the State of Washington to have its claim of $244.17, for industrial insurance premium, allowed as prior claim. Claim withdrawn.

R. Matthies, plaintiff, v. L. H. Darwin, defendant. Action for damages for malicious prosecution. Judgment for defendant. Pending on motion for new trial.

Machias Mill Co., plaintiff, v. Puget Sound Spar Co., defendant. Application of the State of Washington to have its claim of $86.34, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

Steam Supply & Rubber Company, a corporation, plaintiff, v. Harbor Island Manufacturing Company, a corporation, Ellis De Bruler, receiver, defendant. Application of the State of Washington to have its claim of $233.59, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

Crescent Manufacturing Company, a corporation, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from order of Industrial Insurance Commission denying premium reduction. Dismissed.

Donald G. Eggerman, plaintiff, v. Mason and May Marine Engineering Company, a corporation, and Fred C. May, defendant. Application of the State of Washington to have its claim of $267.94, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

Thos. S. Lippy, plaintiff, v. Pacific Products Company, a corporation, defendant. Application of the State of Washington to have its claim of $512.18, for industrial insurance premium, allowed as prior claim. Allowed and paid.

Standard Oil Co., plaintiff, v. International Chemical Co., defendant. Application of the State of Washington to have its claim of $110.68, for industrial insurance premium, allowed as prior claim. Receiver did not qualify. Files closed.

State of Washington, plaintiff, v. Carnation Lumber & Shingle Co., defendant. Action to recover $117.62, for industrial insurance premiums. Judgment fully paid.

Globe Electric Company, a corporation, plaintiff, v. R. L. Taylor & Co., a corporation, defendant. Application of the State of Washington to have its claim of $140.22, for industrial insurance premium, allowed as prior claim. Allowed and paid.

Filipino Cannery Supply Company, a corporation, plaintiff, v. C. M. Shrader, Deputy Labor Commissioner, defendant. Action for restraining order enjoining defendant from further proceeding with hearing of claims of A. Letrero et al. Commissioner's report sustained.

State of Washington, ex rel. E. R. Dunham, et al., State Board of Chiropractic Examiners, plaintiffs, v. John E. Lydon et al., as Board of

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Drugless Examiners of State of Washington, defendants. Proceeding to enjoin the issuance of a chiropractic license. Dismissed.

Tacoma Grocery Co., plaintiff, v. Cranmar Lumber Co., a corporation, S. B. Green, receiver, defendant. Application of the State of Washington to have its claim of $1,080.99, for industrial insurance premium, allowed as prior claim. Allowed and paid.

R. W. Hill, plaintiff, v. City of Seattle, defendant. Proceedings to enjoin the sale of public utility bonds below par. Attorney General appearing as amicus curiae. Writ denied.

State of Washington, plaintiff, v. S. B. Green and S. M. Green, copartners under firm name of S. B. Green & Son, defendant. Suit to collect $143.25 for industrial insurance premium due the state. Pending.

In re Partnership Estate of Angevine & Dickey. Application of the State of Washington to have its claim of $249.57, for industrial insurance premium, allowed as prior claim. Allowed and paid.

State of Washington, plaintiff, v. Jacob F. Ranning et al., defendant. Proceedings for condemnation of right-of-way for Pacific Highway. Judgment for defendants in the sum of $10,174.13.

A. Magnano Co., a corporation, plaintiff, v. Department of Agriculture, E. F. Benson, as Commissioner et al., defendants. Action to enjoin commissioner from enforcement of section 45, chapter 192, Laws of 1919. Restraining order dissolved.

Schwager & Nettleton Lumber Co., plaintiff, v. Industrial Insurance Commission, defendant. Appeal from decision of commission. Pending.

C. B. Yarnell, plaintiff, v. Twin River Development Co., a corporation, defendant. Application of the State of Washington to have its claims, aggregating $291.23, allowed as prior claims. Pending.

Henry Eugene Nims, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from decision of commission. Case dismissed.

Simonds Manufacturing Company, a corporation, plaintiff, v. M. D. M. Lumber Company, a corporation, defendant. Application of the State of Washington to have its claims, aggregating $86.23, allowed as prior claim. Allowed and paid.

In the matter of the condemnation for Prefontaine Place by Seattle. State has no interest in lands involved.

Fred G. Morse, plaintiff, v. George Wheat, the State of Washington and others, defendants. Proceedings to foreclose mortgage. Dismissed.

David Driscoll, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from decision of commission. Case dismissed without costs to either party.

W. G. Hamlin, plaintiff, v. Alvin Johnson et al. and the State of Washington, defendants. Action to foreclose mortgage. State entered special demurrer. Demurrer overruled.

Chicago, Milwaukee & St. Paul Railway Company, a corporation, petitioner, v. State of Washington, J. H. Drissler & F. A. Albright, copartners doing business under the firm name of Drissler & Albright, and Skagit Logging & Boom Co., a Washington corporation, defendants. Proceedings for condemnation to protect right-of-way. Judgment of $380.38 entered in favor of state. Paid.

The Raecolith Flooring Company, a corporation, plaintiff, v. Ark-O-Lith Products Company, a corporation, defendant. Application of the

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State of Washington to have its claim of $16.89, for industrial insurance premium, allowed as prior claim. Allowed and paid.

State of Washington, plaintiff, v. Sam Richter, defendant. Suit to collect $119.50, industrial insurance premiums. No assets.

The State of Washington on the relation of Louis H. Myers, relator, v. John E. Lydon et al., constituting the Board of Drugless Examiners of the State of Washington, defendant. Action to compel issuance of a license. Judgment for defendants with costs to state. Paid.

G. E. Peterman, plaintiff, v. Royal Manufacturing and Repair Company, a corporation, defendant. Application of the State of Washington to have its claim of $29.57, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

In the matter of the petition to condemn for East 44th Street, East 43rd Street and East 42nd Street. Pending.

State of Washington, plaintiff, v. L. H. McMullen, defendant. Suit to collect $9.68, for industrial insurance premiums. Judgment paid in full.

Ehrlich-Harrison Company, plaintiff, v. Liberty Furniture Manufacturing Company, a corporation, defendant. Application of the State of Washington to have its claim of $197.33, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

In the matter of the estate of Edward P. Ederer, deceased. Application of the State of Washington to have its claim of $278.08, for industrial insurance premiums, allowed as prior claim. Claim allowed and $100.00 paid on account by receiver. Pending.

Edward A. Bodden, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from order of industrial insurance commission. Dismissed on stipulation.

Western Electric Co., Inc., a corporation, plaintiff, v. Norway-Pacific Construction & Drydock Company, a corporation, defendant. Application of the State of Washington to have its claim of $626.61, for industrial insurance premiums, allowed as prior claim. Pending.

J. H. McCombs, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from decision of commission. Pending.

Fred L. Taylor, plaintiff, v. H. L. Hughes, Ernest A. Seaborg and Fred W. Llewellyn, as Industrial Insurance Commissioners, defendants. Appeal from decision of commission. Pending.

Powrlok Company, Inc., a corporation, plaintiff, v. Hood Industrial Motors Co., Inc., a corporation, defendant. Application of the State of Washington to have its claim of $275.07, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

John A. Roebling's Sons Company, a corporation, plaintiff, v. Price Lumber Co., a corporation, defendant. Application of the State of Washington to have its claim of $165.13, for industrial insurance premiums, allowed as prior claim. Pending.

American Savings Bank and Trust Company, a corporation, plaintiff, v. The Fortson Shingle Company, a corporation, O. W. Brown and Miles Earles, defendants. Application of the State of Washington to have its claim of $330.20, for industrial insurance premiums, allowed as prior claim. Pending.

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State of Washington, plaintiff, v. B. H. Polley, Abe Morris and Frank Fali, co-partners doing business under the firm name and style of Kangley Coal Company, defendants. Suit to collect $259.03, industrial insurance premiums. Pending.

A. Clark, plaintiff, v. Wicks Tire and Rubber Products Company, a corporation, defendant. Application of the State of Washington to have its claim of $425.67, for industrial insurance premiums, allowed as a prior claim. Pending.

State of Washington, plaintiff, v. S. F. Donnell and Earl Polen, co-partners doing business under the firm name and style of Donnell & Polen, defendants. Suit to collect $72.38 for industrial insurance premiums. Pending.

State of Washington, plaintiff, v. University Construction Company, a corporation, defendant. Action to recover industrial insurance premiums amounting to $1,005.41. Pending.

August Trivere and Elizabeth Trivere, plaintiffs, v. Hydes Confectionery Corporation, defendants. Application of the State of Washington to have its claim of $50.15, for industrial insurance premiums, allowed as prior claim. Pending.

State of Washington, plaintiff, v. I. M. Bennett and Jane Doe Bennett, his wife, and I. M. Bennett, Jr., defendants. Action to recover damages of $145.35 for injury to state owned automobile by collision. Pending.

Joseph W. Pierce, plaintiff, v. Industrial Insurance Commission of the State of Washington, defendant. Appeal from order of commission re award of compensation. Pending.

KITSAP COUNTY:

Ralph Brueger, et al., plaintiff, v. Anchor Lumber Company, a corporation, defendant. Application of the state of Washington to have its claim of $189.14, for industrial insurance premium, allowed as prior claim. Allowed and paid.

M. F. Carpenter, plaintiff, v. Industrial Insurance Commission of Washington, defendant. Appeal from decision of industrial insurance commission. Pending.

In re D. H. Sackman, deceased. In re partnership estate of Sackman Brothers. Application of the state of Washington to have its claim of $66.61, for industrial insurance premium, allowed as prior claim. No assets.

State of Washington, plaintiff, v. Willard Holt, defendant. Suit to recover industrial insurance premiums amounting to $17.50. Judgment for plaintiff. Unsettled.

State of Washington, plaintiff, v. J. W. Sackman and I. S. Sackman, co-partners doing business as Sackman Bros., defendants. Suit to collect $76.61 for industrial insurance premiums due the state. Pending.

KITTITAS COUNTY:

Harry E. James, plaintiff, v. Denny & Denny, Inc., a corporation, defendant. Application of the state of Washington to have its claim of $43.56, for industrial insurance premium, allowed as prior claim. Allowed and paid.

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State of Washington, ex rel., L. L. Thompson, Attorney General, plaintiff, v. Thomas Plesha and Mrs. Thomas Plesha, his wife, defendants. Action to escheat to the state property of aliens. Judgment of escheat entered.

The State of Washington, petitioner, v. William Goebel, Carl F. Goebel, August W. Goebel, Emma Munz, and Bertha Chetzche, respondents. Proceedings for condemnation of right-of-way for Inland Empire Highway. Judgment for respondents for $1,060.00. Appeal granted. Settled by stipulation for $1,200.00.

The State of Washington, petitioner, v. Caroline Swartz, respondent. Proceedings for condemnation of right-of-way for Inland Empire Highway. Judgment for respondent for $525.00.

The State of Washington, petitioner, v. John Heneby and Jane Doe Heneby, his wife, respondents. Proceedings for condemnation of right-of-way for Inland Empire Highway. Case dismissed.

The State of Washington, plaintiff, v. Mineral Creek Copper Company, a corporation, defendant. Suit to collect industrial insurance premiums amounting to $70.14. Judgment paid in full.

State v. Ernest Anderson, et ux., et al. Action to determine water rights to Cooke Creek. Pending.

State v. Frank Amosso, et ux., et al. Action to determine water rights to Teanaway River. Pending.

KLICKITAT COUNTY:

P. H. Akerill, as administrator of the estate of Lee R. Shurtz, deceased, plaintiff, v. T. G. Boggs, defendant. Application by state to have its claim of $142.21, industrial insurance premium, allowed as prior claim. Special receivership.

E. F. Sears, plaintiff, v. Klickitat Northern Railway Co., defendant. Application of state to have its claim of $494.34, industrial insurance premium, allowed as prior claim. Paid.

State of Washington ex rel. W. V. Tanner, Attorney General, plaintiff, v. Marius Olson, defendant. Action to escheat property of alien to state. Judgment of escheat entered.

State v. E. E. Bartholomew, et ux., et al. Action to determine water rights to Bird and Frasier Creeks. Pending.

John McColl, plaintiff, v. Major Creek Lumber Company, a corporation, et al., defendant. Application of the state of Washington to have its claim of $36.10, for industrial insurance premium, allowed as prior claim. Pending.

Walter McClelland, et al., plaintiff, v. Pitt Lumber & Manufacturing Company, defendant. Application of the state to have its claims, aggregating $325.89, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

State of Washington, plaintiff, v. Peek Brothers & Company, a corporation, defendant. Suit to collect $86.97, industrial insurance premiums. Pending.

State of Washington, plaintiff, v. E. A. Arnold and David Arnold, co-partners doing business under the firm name and style of Arnold Brothers, defendants. Action to recover industrial insurance premiums amounting to $100.41. Pending.



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LEWIS COUNTY:

A. S. Coats Shingle Co., plaintiff, v. Chester Snow Log & Shingle Co., defendant. Application by state to have its claim of $1,960.87, industrial insurance premium, allowed as prior claim. Claim allowed as general claim. First dividend of 20 per cent, or $452.76, and second dividend of 5 per cent, or $113.19, paid. Claim for $2,041.33, receiver's operations filed and paid.

State of Washington, plaintiff, v. Charles Johnson et al., as Superior Coal Company, defendants. Suit to collect $598.21, industrial insurance premium. Judgment for plaintiff. Execution issued, but withheld. $50.00 paid on account on judgment.

State of Washington, petitioner, v. Tacoma Eastern Railroad Co., respondent. Condemnation proceeding to acquire crossing over railroad. Dismissed on stipulation.

Warrick M. Johnson, appellant, v. Industrial Insurance Commission, respondent. Appeal from decision of industrial insurance commission. Dismissed.

Hartman & Nathan, plaintiff, v. V. O. Kelley, et ux., defendants. State of Washington, garnishee defendant. Garnishment proceedings against state. Dismissed.

State of Washington, plaintiff, v. R. M. Shaver, defendant. Suit to collect $544.05, industrial insurance premium. Settled before trial.

In the matter of the estate of C. O. Smith, deceased. Application of the state of Washington to have its claim of $5.62, for industrial premium, allowed as prior claim. Allowed and paid.

The State of Washington, plaintiff, v. Archie G. McNelly, defendant; and Winlock Lumber Co., a corporation, garnishee defendant. No assets of defendant appearing the garnishment proceedings dismissed and prosecution of action terminated.

Western Oil Company, a corporation, plaintiff, v. Stone & Stone Garage and Sales Company, a corporation, defendant. Application of the state of Washington to have its claim of $45.28, for industrial insurance premium, allowed as prior claim. Allowed and paid.

In the matter of John F. Loughran, Jr., bankrupt. Application of the state of Washington to have its claims, aggregating $105.91, for industrial insurance premium, allowed as prior claim. Allowed and paid.

State of Washington, plaintiff, v. George T. Gregg, Katherine Lytle, Alfred G. Gregg, Walter C. Gregg and Margaret Gregg, defendants. Proceedings for condemnation of right-of-way for Ocean Beach Highway. Judgment for $400.00 in favor of defendants.

The State of Washington, petitioner, v. J. A. Steele, a bachelor, respondent. Proceedings for condemnation of right-of-way for Cowlitz-Natches road (State Road No. 5). Judgment for defendant for $150.00.

Francis Donahoe, plaintiff, v. Mat Pakar, et ux., et al., and the State of Washington, defendant. Action to foreclose a mortgage. Dismissed on stipulation.

State of Washington, plaintiff, v. E. W. McCoy, defendant. Action to recover industrial insurance premiums amounting to $87.50. Pending.

In the matter of Assignment for Benefit of Creditors of C. W. Hanson and Herman Allen, doing business as Valley Lumber Company, de-

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fendants. Application of the State of Washington to have its claim of $534.51, for industrial insurance premiums, allowed as prior claim. Pending.

LINCOLN COUNTY:

State of Washington, ex rel. W. V. Tanner, Attorney General, plaintiff, v. Karl Jacobus Granberg, defendant. Action to escheat property of alien to state. Pending.

James Holland, plaintiff, v. Silver Basin Mining Company, a corporation, defendant. Application of the state of Washington to have its claim of $25.60, for industrial insurance premium, allowed as prior claim. Pending.

Martin Hansen, plaintiff, v. Karl G. Granberg, the State of Washington and others, defendants. Action to foreclose a mortgage. State dismissed from action.

MASON COUNTY:

State of Washington ex rel. Daniel Lynch, et al., relator, v. Clark V. Savidge, Commissioner of Public Lands, respondent. Petition for writ of certiorari to review decision of commission in contested oyster land and application case. Judgment affirming order of commissioner.

Simpson Logging Company, a corporation, appellant, v. Industrial Insurance Commission of the State of Washington, Gertrude Miller and James Alexander Miller, respondents. Appeal from decision of the commission. Pending.

OKANOGAN COUNTY:

State of Washington, plaintiff, v. Davenport National Bank, et al., defendants. Condemnation proceeding to acquire right-of-way for state road No. 10. Dismissed.

State v. Bert Stennis, et ux., et al. Action to determine water rights to McFarlane Creek. Pending.

The State of Washington, petitioner, v. Maria Wilhelmina Hullengren, Olga Katharina Blomstrom, Ellen J. Wilson, Tillie C. Schumaker, Elsie Rounds, Charlie Svenberg, J. G. Svenberg, and Tillie C. Schumaker, as administratrix of the estates of Reinhold Svenberg and Katharina Svenberg, respondents. Proceedings for condemnation of right-of-way for State Road No. 4. Pending.

The State of Washington, petitioner, v. J. H. Johanson and Jane Doe Johanson, his wife, respondents. Proceedings for condemnation of right-of-way for State Road No. 4. Pending.

In the matter of the determination of the rights to the use of the waters of Toats Coulee and Siniahekin Creeks and their tributaries in Okanogan county, in accordance with the provisions of chapter 117, Laws of 1917. Decree of adjudication entered.

In the matter of the determination of the rights to the use of the waters of Libby Creek and its tributaries in Okanogan county, in accordance with the provisions of chapter 117 of the Laws of 1917. Pending.

In the matter of the determination of the rights to the use of the waters of Beaver Creek and its tributaries in Okanogan county, in accordance with the provisions of chapter 117 of the Laws of 1917. Pending.

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State of Washington, plaintiff, v. McPherson Bros. Co., a corporation, and Peter McPherson, defendants. Action for recovery of penalty for violations of public service commission's order. Dismissed.

State of Washington ex rel. McPherson Bros. Company, a corporation, plaintiff, v. The Public Service Commission, defendant. Application for writ of review of order of commission regarding the establishment of a landing on the Columbia river for power boat. Dismissed.

State of Washington on the relation of the Public Service Commission of Washington, v. McPherson Bros. Company, a corporation, defendant. Proceeding for writ of mandamus to compel defendant to comply with order of commission in regard to ferry boats and landings. Compliance was made and case dismissed.

Mary J. Curtis and Morton C. Seelye, plaintiff, v. Okanogan Orchard Company and all persons unknown having interest in property, defendants. Action to foreclose on tax lien. Investigation disclosing state had no interest in property. Case dismissed.

Virgil Dunbar, et al., Incorporators of the Citizens State Bank of Pateros, Wash., plaintiff, v. Claude P. Hay, Bank Commissioner of Washington, defendant. Appeal from decision of commissioner refusing a charter. Pending.

PACIFIC COUNTY.

W. L. Beyer, plaintiff, v. M. P. Zindorf, State of Washington, James Allen, as State Highway Commissioner, State Board of Highway Commissioners, et al., defendants. Action to reach money alleged to be due defendant, M. P. Zindorf, from State Highway Board. Dismissed on stipulation.

State of Washington ex rel. the Willapa Power Company. a corporation, relator, v. The Puplic Service Commission and Willapa Electric Company, a corporation, respondents. Proceedings to review order of Public Service Commission fixing electric rates. Dismissed with costs to state. Petition for rehearing.

State of Washington, plaintiff, v. H. H. Ross, defendant. Action to recover $65.12 for industrial insurance premiums due the state. Claim and accrued costs paid before trial.

State ex rel. Leonard Y. Sullivan, plaintiff, v. Josephine Corliss Preston, Superintendent of Public Instruction, and School District No. 36, Pacific County, defendants. Application for writ of review of decision of superintendent of public instruction. Demurrers of defendants sustained.

Flournoy M. Lavinder, as receiver of the South Bend Shipyard Co., a corporation, plaintiff, v. Pacific County, a municipal corporation, and W. E. Lovering, as Treasurer of Pacific county of Washington, defendant. Action to restrain collection of tax on any valuation in excess of $8,000.00 Pending.

State of Washington, plaintiff, v. Weston Veneer & Basket Co., a corporation, defendant. Suit to recover $164.74, for industrial insurance premiums. Pending.

R. D. Rhoades, Harry Trask and Sarah Trask, et al., plaintiffs, v. Eli Rockey, et al., defendants. Action to condemn certain lands for diking system. Pending.

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State of Washington, plaintiff, v. Oscar Sather and S. C. Nichols, as North Palix Shingle Co., defendants. Suit to collect $182.54, industrial insurance premium. Discontinued. New action commenced against corporation.

Oscar Wirkala, et al., plaintiffs, v. Wirkala Bros. Logging Co., defendant. Application by state to have its claim of $476.43, industrial insurance premium, allowed as prior claim. Allowed and paid.

State of Washington ex rel. W. V. Tanner, Attorney General, plaintiff, v. Louis Stirneman, et ux., defendants. Action to escheat property of aliens to state. Judgment of escheat entered.

State of Washington ex rel. W. V. Tanner, Attorney General, plaintiff, v. Gurgis Felix Balcunas, defendant. Action to escheat property of aliens to state. Dismissed.

PEND OREILLE COUNTY:

State of Washington, plaintiff, v. S. M. Dainard, doing business as S. M. Dainard & Co., defendant. Suit to collect $268.06, industrial insurance premium. Judgment for plaintiff.

State of Washington, plaintiff, v. Frank Warner and John Earlson, defendants. Suit to collect $84.32, for industrial insurance premiums. Claim with accrued costs paid before trial.

State of Washington, plaintiff, v. P. H. Hendrickson, defendant. Suit to collect $892.77 for industrial insurance premiums. Claim with accrued costs paid before trial.

State of Washington, plaintiff, v. Gust Anderson, defendant. Suit to recover $18.52, for industrial insurance premiums. Claim with accrued costs paid before trial.

State of Washington, plaintiff, v. Frank Swartz, defendant. Action to recover industrial insurance premiums amounting to $31.10. Pending.

PIERCE COUNTY:

Standard Paper Company, plaintiff, v. Tacoma Meat Company, defendant. Application of state to have its claim of $73.96, for industrial insurance premium, allowed as prior claim; also claims for $17.53 and $39.00, covering premiums on receiver's operations, $57.18, covering receiver's operations, paid.

George Shedden, plaintiff, v. Dupont Lumber Company, defendant. Application of state to have its claim of $125.26, industrial insurance premium, allowed as prior claim. No assets.

Pierce County, Washington, ex rel. Thomas H. Bellingham, et al., petitioner, v. John August Abrahamson, et al., respondents. Condemnation proceeding involving state lands. First army post condemnation case. Awards made to state and settled.

State of Washington, plaintiff, v. George Middlecoff, defendant. Suit to collect $186.77, industrial insurance premium. Judgment for plaintiff.

State of Washington, plaintiff, v. Lorenzo Dow and Lock McLean, co-partners as the Transcontinental Shingle Co., defendants. Suit to collect $49.57, industrial insurance premium. Real property sold under execution and deed issued to state.

Pierce County, Washington, ex rel. Thomas H. Bellingham, et al., petitioner, v. Ashas, et al., respondent. Second army post condemnation case. Awards made to state and settled.

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Pierce County ex rel. Thomas H. Bellingham, et al., petitioners, v. Engebret E. Aabert, et al., respondents. Third army post condemnation case. Condemnation proceeding involving state lands. Awards made to state and settled.

State of Washington ex rel. W. V. Tanner, Attorney General, plaintiff, v. Louis Demarco, et ux., defendants. Action to escheat property of aliens to the state of Washington. Dismissed on motion of plaintiff before trial.

Elmer L. Walker, plaintiff, v. Industrial Insurance Commission of the State of Washington, defendant. Appeal from the decision of industrial insurance commission. Appeal dismissed.

Arch D. Brown, plaintiff, v. Northwest Peace Jubilee, defendant. Application of the state of Washington to have its claim of $239.12, for industrial insurance premium, allowed as prior claim. Allowed and paid.

In re Barron-Livesley Lumber Co., a corporation, insolvent. Application of the state of Washington to have its claim of $122.73, for industrial insurance premium, allowed as prior claim. No assets.

Paul Pizzi, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from an order of the industrial insurance commission. Dismissed.

H. F. Proctor, plaintiff, v. Camp Lewis Amusement Company, a corporation, defendant. Application of the state of Washington to have its claim of $127.69, for industrial insurance premium, allowed as prior claim. Allowed and paid.

Josephine E. Goss, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from decision of commission. Dismissed.

State of Washington, plaintiff, v. N. Gjerstad, defendant. Suit to recover $42.11, for industrial insurance premium, and to obtain an injunction. Paid before trial.

G. T. Krause, plaintiff, v. the Industrial Insurance Commission of Washington, defendant. Appeal from decision of commission. Pending.

Sam C. Brown, plaintiff, v. Wilcox Lumber and Logging Company, a corporation, defendant. Application of the state of Washington to have its claim of $417.75, for industrial insurance premium, allowed as prior claim. Allowed and paid.

Pierce County ex rel. Thompson, plaintiff, v. Independent Asphalt Paving Co., E. A. White as County Engineer of Pierce County, and James R. O'Farrell as County Commissioner of Pierce County, defendants. Action to enjoin construction of highway under contract fraudulently awarded. Contract cancelled prior to service or filing of complaint. Dismissed.

State of Washington, plaintiff, v. Washington Lumber and Box Company, a corporation, defendant. Suit to collect $568.96, for industrial insurance premiums. $425.00 paid on account. Pending.

The State of Washington, plaintiff, v. Charles Matters, defendant. Prosecution for operating auto-truck in transportation of mails without a license. Judgment for defendant.

The State of Washington, plaintiff, v. J. A. Vandever, doing business as Washington Fuel Company, defendant. Suit to collect $16.88 for industrial insurance premiums. Settled before trial.

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Ole J. Seglem, plaintiff, v. Industrial Insurance Commission of the State of Washington, defendant. Appeal from decision of commission. Pending.

James Wesley, plaintiff, v. Industrial Insurance Commission of the State of Washington, defendant. Appeal from award of compensation by commission. Dismissed on stipulation.

State of Washington, plaintiff, v. G. N. Smith, defendant. Prosecution for use of private automobile license on machines used for hire without driver. Pending.

Sterling Machinery Co., a corporation, v. Pacific Red Ash Coal Co., a corporation, defendant. Application of the state of Washington to have its claim of $590.26, for industrial insurance premiums, allowed as prior claim. Pending.

Allan M. Kay, plaintiff, v. William N. Keller and Mabel Keller, his wife, defendant. Suit to recover $25,000.00 damages for alleged false imprisonment in state insane asylum. Pending.

A. L. Whipple, plaintiff, v. Industrial Insurance Commission of the State of Washington, defendant. Appeal from award of compensation by commission. Pending.

State of Washington, plaintiff, v. South Willis Coal Co., a corporation, defendant. Suit to recover $10,622.96, for industrial insurance premiums. Judgment for plaintiff.

T. J. Whittaker, plaintiff, v. Wever Motor Car Company, defendant. Application of the state of Washington to have its claim of $53.10, for industrial insurance premiums, allowed as prior claim. Pending.

State of Washington, plaintiff, v. C. A. Mitchell, defendant. Suit to recover $21.16, for industrial insurance premiums. Settled before trial.

State of Washington, plaintiff, v. W. A. Wilcox, and J. Simmons, co-partners doing business under the firm name and style of W. A. Wilcox, defendants. Suit to recover $325.00, for industrial insurance premiums. Pending.

SKAGIT COUNTY:

State of Washington, plaintiff, v. Parker-Bell Lumber Company, defendant. Action to recover damages for trespass on state lands by removal of timber. Judgment for plaintiff. Judgment satisfied in payment of $8,746.60.

State of Washington, plaintiff, v. Rockport Mill Company, defendant. Suit to collect $229.50, industrial insurance premium. Judgment for plaintiff. Execution issued and writ returned unsatisfied. Land sold at sheriff's sale and bid in by state. Sale confirmed.

State ex rel. W. V. Tanner, Attorney General, plaintiff, v. Arthur Rosenau, defendant. Action to escheat property of alien to state. Dismissed without costs.

State ex rel. W. V. Tanner, Attorney General, plaintiff, v. Kristen Olsen Syrstadhagen, defendant. Action to escheat property of alien to state. Judgment for plaintiff.

State ex rel. Washington Power, Light & Water Co., v. Public Service Commission, et al. Action to review order of public service commission in cause fixing valuation of water system at Anacortes. Pending.

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The State of Washington, petitioner, v. Carl Sofus Hansen, et ux., respondents. Condemnation proceedings for right-of-way for Pacific Highway. Dismissed on motion of petitioner.

The State of Washington, petitioner, v. Peter Rasor and D. E. Rasor, his wife, and N. M. McCullough, respondents. Proceeding for condemnation of right-of-way for Pacific Highway. Judgment for $300.00 in favor of defendants.

The State of Washington, petitioner, v. Jennie Marie Lagerlund and Peter Nelson, as the guardian of the person and property of Jennie Marie Lagerlund and Edmond Lagerlund, respondents. Proceeding for condemnation of right-of-way for Pacific Highway. Judgment for $500.00 in favor of respondents.

The State of Washington, petitioner, v. the Conway Land Company, a corporation, respondent. Proceeding for condemnation of right-of-way for Pacific Highway. Settled and dismissed.

Thomas Oppedahl, plaintiff, v. Industrial Insurance Commission of State of Washington, defendant. Appeal from order of industrial insurance commission denying claim for compensation. Dismissed.

State of Washington, plaintiff, v. Great Northern Railway Company, a corporation, and Walker D. Hines, Director General, defendant. Proceeding for condemnation of right-of-way for Pacific Highway. Pending.

James Andis, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from decision of commission. Dismissed.

John A. Sweitzer, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from decision of commission. Pending.

In the matter of the petition to condemn for Skagit River Hydro-electric power plant. Pending.

State of Washington, plaintiff, v. Sanitary Fish Company, defendant. Suit to recover $50.94, for industrial insurance premiums. Judgment paid in full.

The state of Washington, plaintiff, v. John Bertoson, doing business as Valley Shingle Co., defendant. Suit to collect $123.75, for industrial insurance premiums, and enjoin prosecution of extra hazardous business in default of bond. Judgment for plaintiff.

SKAMANIA COUNTY:

State of Washington, plaintiff, v. Amel Brask and Jane Doe Brask, his wife, defendant. Proceedings for condemnation of right-of-way for North Bank Highway. Pending.

SNOHOMISH COUNTY:

State of Washington, plaintiff, v. F. Halterman and Wm. Black, co-partners as Halterman & Black, defendants. Suit to collect $239.16, industrial insurance premium. Judgment for plaintiff. Execution issued and writ returned unsatisfied. Claim filed in bankruptcy.

In the matter of the receivership of John Spithill. Application by state to have its claim of $919.27, industrial insurance premium, allowed as prior claim. No assets.

William M. Sweet, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from decision of industrial insurance commission. Judgment for defendant.

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Meese & Gottfried Co., plaintiff, v. Virginia Agenda Company, a corporation, defendant. Application of the state of Washington to have its claim of $58.81, for industrial insurance premium, allowed as prior claim. Allowed and paid.

In re estate of F. Pierce Bartlett, deceased. Application of the state of Washington to have its claim of $14.75, for industrial insurance premium, allowed as prior claim. No assets.

Bert McKellepp, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from decision of commission. Judgment for plaintiff.

A. J. Westland, Trustee, plaintiff, v. Morning Tribune Company, a corporation, defendant. Application of the state of Washington to have its claim of $28.78, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

James A. Reeve, plaintiff, v. James R. Tracy and George W. Tracy, defendant. Application of the state of Washington to have its claim of $57.89, for industrial insurance premiums, allowed as prior claim. Pending.

George W. Stephens, plaintiff, v. State of Washington, defendant. Action to quiet title to SE¼ of SE¼ of SE¼, Section 23, Township 27 North, Range 3 East, W. M. Pending.

SPOKANE COUNTY:

New York Lubricating Oil Co., plaintiff, v. Northwest Auto Supply Co., defendant. Application by state to have its claim of $92.23, industrial insurance premium, allowed as prior claim. No assets.

G. M. Ross, plaintiff, v. D. D. Skinner, defendant. Application by the state to have its claim of $62.91, industrial insurance premium, allowed as prior claim. Pending.

In the matter of the estate of Martin Johnson, deceased. Petition for vacation of decree escheating property to state. Petition granted.

J. A. Siegloch and Cain Tetherow, partners doing business as Siegloch & Tietherow, plaintiff, v. Iroquois Mining Co., defendant. Application by the state to have its claim of $371.11, industrial insurance premium, allowed as prior claim. Allowed and paid.

E. W. Cole, plaintiff, v. Washington Motion Picture Corporation, defendant. Application by state to have its claim of $473.68, industrial insurance premium, allowed as prior claim. Allowed and paid.

Frank Oscar Johnson, appellant, v. Industrial Insurance Commission, respondent. Appeal from decision of industrial insurance commission. Judgment for appellant.

Patrick John Murphy, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from decision of industrial insurance commission. Appeal dismissed.

The State of Washington ex rel. F. V. Hurley, et ux., et al., plaintiffs, v. E. F. Blaine, A. A. Lewis and Frank R. Spinning, as and being the Public Service Commission of Washington, defendants. Writ of prohibition against public service commission restraining them from hearing case involving water rates of Liberty Lake Land Company. Action dismissed.

Inland Empire Paper Co., a corporation, appellant, v. Industrial Insurance Department, respondent. Appeal from decision of commis-

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sion in the matter of the claim of Joseph N. Forkner, deceased. Judgment for appellant.

State of Washington, plaintiff, v. Virginia Mining Company, a corporation, defendant. Suit to collect $805.25 for industrial insurance premiums and for injunction. Judgment for plaintiff. Unsatisfied.

State of Washington, plaintiff, v. Bonanza Copper Company, a corporation, defendant. Suit to collect $410.24 for industrial insurance premiums and for injunction. Judgment for plaintiff unsatisfied.

J. B. Sharkey, plaintiff, v. O. M. Kimmel, Kimmel-Sharkey Motor Co., E. N. Robinson, receiver, defendants. Application of the state of Washington to have its claim of $2.24, for industrial insurance premium, allowed as prior claim. Allowed and paid.

McKee Printing Co., a corporation, plaintiff, v. Community Milling Co., a corporation, defendant. Application of the state of Washington to have its claim of $234.60, for industrial insurance premium, allowed as prior claim. Pending.

Lars Haldorsen, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from decision of the commission. Dismissed.

Holley-Mason Hardware Company, plaintiff, v. Loon Lake Copper Company, a corporation, defendant. Application of the state of Washington to have its claim of $460.15, for industrial insurance premiums, allowed as prior claim. Pending.

L. W. Finch, plaintiff, v. West Coast Granite Co., defendant. Application of the state of Washington to have its claim of $50.30, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

State of Washington, plaintiff, v. Laurier Mining Company, a corporation, defendant. Action to recover industrial insurance premiums amounting to $284.41. Pending.

STEVENS COUNTY:

C. E. Ross, plaintiff, v. Chewelah Copper King Mining Co., defendant. Application by the state to have its claim of $62.84, industrial insurance premium, allowed as prior claim, also claim of $32.16 on account of work performed under contract.

State of Washington ex rel. W. V. Tanner, Attorney General, plaintiff, v. Otto Weik, defendant. Suit to escheat property of alien to state. Judgment of escheat vacated on petition of Bernard Willenbrink, intervenor.

State of Washington, petitioner, v. C. L. Stephenson, et ux., respondents. Condemnation proceeding to acquire right-of-way for Inland Empire Highway. Pending.

State of Washington, petitioner, v. Great Northern Railway Co., respondent. Condemnation proceeding to acquire right-of-way for Inland Empire Highway. Judgment for defendant for $50.00 and costs.

In the matter of the estate of D. C. Draper, deceased. Application by the state of Washington to have its claim of $57.40, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

State of Washington, plaintiff, v. Hugh Naff, defendant. Suit to collect $216.17, for industrial insurance premiums. Judgment for plaintiff.

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Basil Brown, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from order of commission rejecting claim for compensation. Appeal dismissed.

THURSTON COUNTY:

Buchanan Lumber Company, plaintiff, v. Western Pacific Lumber Company, defendant. Application by state to have its claim of $5.85, for industrial insurance premium, allowed as prior claim. First dividend of 11 per cent, or 64 cents, paid.

State of Washington, plaintiff, v. Washington Public Service Company, defendant. Suit to collect $21.45, industrial insurance premium. Judgment for plaintiff. Execution issued. Defendant in hands of receiver.

L. H. Goerig, plaintiff, v. State of Washington, defendant. Action to recover $294.75, alleged overcharge on account of shipping gravel by railroad on a contract between plaintiff and state highway commissioner for improvement of Pacific Highway. Dismissed on stipulation.

State of Washington ex rel. Consumers Ditch Company, plaintiff, v. Public Service Commission, defendant. Proceeding to set aside certain orders of the commission fixing the valuation of the company's property and the water rates and maintenance charges based thereon, and to restrain the commission from enforcing said orders, etc. Dismissed with prejudice on stipulation.

State ex rel. Great Northern Railway Co., petitioner, v. Public Service Commission, et al., respondents. Action to review order of public service commission regarding shipping and station facilities at Chelan Falls. Proceeding postponed by stipulation.

Standard American Dredging Co., plaintiff, v. State of Washington, et al., defendants. Action on contract for construction of Lake Washington Canal. Complaint not filed. Case dropped.

State of Washington, petitioner, v. Jacob Markart, et ux., and Mary Leitner, respondent. Condemnation proceeding to acquire right-of-way for Pacific Highway. Judgment for respondent for $25.00.

State of Washington, petitioner, v. Mary Leitner, respondent. Condemnation proceeding to acquire right-of-way for Pacific Highway. Settled and dismissed.

State of Washington ex rel. Oregon-Washington Railroad & Navigation Co., relator, v. Public Service Commission, et al., respondents. Action to review order of public service commission awarding reparation for overcharges. Writ granted and action dismissed.

International Stevedoring Co., v. John M. Wilson, et al., as Commissioners of the Industrial Insurance Commission, and W. V. Tanner, Attorney General. Suit to enjoin collection of premiums by industrial insurance commission from stevedoring companies. Pending.

John Johnson, plaintiff, v. State of Washington, et al., defendants. Action to establish priority of plaintiff's mortgage over state's title to property acquired in escheat proceedings against alien. Judgment for plaintiff.

John Johnson, plaintiff, v. State of Washington, et al., defendants. Action to establish priority of plaintiff's mortgage over state's title to property acquired in escheat proceedings against alien. Judgment for plaintiff.

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The State of Washington ex rel. Liberty Bay Transportation Company, a corporation, relator, v. The Public Service Commission and E. F. Blaine, Chairman, and A. A. Lewis and Frank R. Spinning, Commissioners, respondents. Proceedings to review order of commission respecting the landing of boats at Indianola Beach. Judgment affirming commission.

Katherine Driscoll and Eugene Hab, plaintiffs, v. State of Washington, defendant. Action to quiet title. Demurrer of defendant overruled and judgment entered for plaintiff.

State of Washington on the relation of the Public Service Commission and E. F. Blaine, A. A. Lewis and F. R. Spinning, members of said commission, relators, v. The Chicago, Milwaukee & St. Paul Railway, a corporation; The Great Northern Railway, a corporation; The Northern Pacific Railway, a corporation; Oregon-Washington Railroad & Navigation Lines, a corporation, and Pacific Coast Railroad, a corporation, respondents. Suit to determine legality of intrastate railroad rates established by Director General. Dismissed on motion of relators.

State of Washington, plaintiff, v. J. F. Cline, defendant. Suit to collect $35.91, for industrial insurance premium. Action dismissed without prejudice, the complaint not having been served and no assets appearing.

State of Washington ex rel. Public Service Commission, relator, v. Northern Pacific Railway Company, a corporation, respondent. Action to restrain respondent from violating the suspension order of the public service commission concerning switching charges in Tacoma. Dismissed on stipulation.

State of Washington, plaintiff, v. Northern Pacific railway Company, a corporation, defendant. Action to recover penalty for violating suspension order of the public service commission concerning increasing switching rates in Tacoma. Dismissed on stipulation.

The State of Washington, on the relation of the Public Service Commission of Washington and E. F. Blaine, A. A. Lewis and F. R. Spinning, members of said commission, relators, v. The Chicago, Milwaukee & St. Paul Railway Company, a corporation; The Great Northern Railway Company, a corporation, The Northern Pacific Railway Company, a corporation; Oregon-Washington Railroad & Navigation Company, a corporation, and Pacific Coast Railroad Company, a corporation. respondents. Suit to determine legality of intrastate railroad rates established by Director General. Dismissed on stipulation.

Alfred Livesley, plaintiff, v. State of Washington, defendant. Action to quiet title. Decree entered quieting title in plaintiff.

The State of Washington, petitioner, v. F. A. Yauger and Alta B. Yauger, his wife, respondents. Proceedings for condemnation of right-of-way for Olympic Highway. Settled and dismissed on stipulation.

Herman Howe, plaintiff, v. The State of Washington, defendant. Action to quiet title. Judgment for plaintiff.

W. J. Foster, as guardian of the estate of Sarah Simmons, a minor, plaintiff, v. Belmore Manufacturing Company, a corporation, defendant. Application of the State of Washington to have its claim of $13.51, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

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W. L. Beyer and W. P. Beckett, plaintiffs, v. M. P. Zindorf, State of Washington, James Allen et al., defendants. Action to subject highway fund to the payment of claims against contractor for labor and materials. Judgment in favor of the state.

State of Washington, plaintiff, v. Arthur M. Jones and Florence Jones, defendants. Proceeding for condemnation of right-of-way for Pacific Highway. Judgment for defendants for $1,506.25.

State of Washington, plaintiff, v. Earl Kinsman, O. C. Christopherson and Jane Doe Christopherson, his wife, R. A. Cook and Jane Doe Cook, his wife, defendants. Proceeding for condemnation of right-of-way for Pacific Highway. Judgment for defendants for $437.50.

State of Washington ex rel. Public Service Commission, plaintiff, v Northwest Telephone Co., a corporation, and Florence-Rae Lumber, Land & Development Co., defendants. Action to compel telephone service between Index and Sultan and other points. Pending.

State ex rel. J. A. Cheadle, R. N. Clifford and F. C. Mathewson, plaintiffs, v. Public Service Commission of Washington, Port Blakely Mill Co., and Stimson Mill Co., defendants. Writ of review of order denying application to compel logging railroad to accept shingles for transportation. Judgment affirming commission.

The State of Washington, plaintiff, v. Louis E. Duval and Anna Duval, his wife, defendants. Proceeding for condemnation of right-of-way for Olympic Highway. Settled and dismissed.

The State of Washington, plaintiff, v. Josiah Rankin and Sabra E. Rankin, his wife, defendants. Proceeding for condemnation of right-of-way for Olympic Highway. Judgment for defendants for $500.00.

H. E. McKenney and Mary McKenney, his wife, plaintiffs, v. State of Washington, defendant. Quieting title to tide lands in Clarke county in upland owner. Judgment for plaintiffs.

Amos Lewis and Emma Lewis, his wife, plaintiff, v. State of Washington, defendant. Action to quiet title. Judgment for plaintiff.

In the matter of the estate of the copartnership known as H. Van Vlack & Co., consisting of George Van Vlack, C. E. Van Vlack and H. Van Vlack. Application of the State of Washington to have its claim of $28.08, for industrial insurance premiums, allowed as prior claim. Pending.

Willapa Electric Company, a corporation, plaintiff, v. Washington Public Service Commission, E. V. Kuykendall, Frank R. Spinning, and Hance H. Cleland, members of said commission, defendants. Application for writ of review and restraining order regarding the establishment of certain rates. Pending.

W. G. Eads, plaintiff, v. Olympia Mutual Laundry Company, a corporation, defendant. Application of the State of Washington to have its claim of $110.98, for industrial insurance premium, allowed as prior claim. Allowed and paid.

Luther Wonder, plaintiff, v. Olympic Smelters Company, a corporation, defendant. Application of the State of Washington to have its claim of $31.25, for industrial insurance premiums, allowed as prior claim. Pending.

State of Washington ex rel. Public Service Commission of Washington, plaintiff, v. Willapa Electric Company, a corporation, defendant. Mandamus proceedings to compel defendants to adhere to rates fixed by commission for electrical energy. Dismissed by stipulation.

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State of Washington, plaintiff, v. Willapa Electric Company, a corporation, defendant. Proceedings to recover penalty. Dismissed by stipulation.

State ex rel. Northwest Telephone Company, a corporation, plaintiff, v. Public Service Commission and Florence-Rae Telephone Company, defendants. Action to review order of commission requiring physical connection of telephones. Pending.

Joe Forstell, plaintiff, v. State of Washington, defendant. An action to obtain refund of drug store license fees for sale of intoxicating liquors. Judgment for plaintiff, in the sum of $775.00.

Wenatchee Valley Gas & Electric Co., plaintiff, v. The Public Service Commission, et al., defendant. Proceedings to review valuations and rate order. Dismissed by stipulation.

The State of Washington, plaintiff, v. Sultan Electric Company, a corporation, defendant. Action for penalty for failure to make annual report. Judgment for plaintiff for $50.00.

Louis Gilbert, Henry Heckman and Tina Heckman, his wife, plaintiff, v. State of Washington, defendant. Action to quiet title to property. Judgment entered for plaintiff quieting title against state on payment of amount of judgment in criminal case in the sum of $612.32.

Massachusetts Bonding and Insurance Company, et al., v. James Allen, as State Highway Commissioner, et al., defendant. Appeal from decision of commissioner. Pending.

The State of Washington, petitioner, v. Campbell and Campbell, Inc., a corporation, and Washington Mutual Savings Bank, a corporation, respondents. Proceedings for condemnation of right-of-way for Pacific Highway. Judgment against the state for $1,085.00 and costs.

Skagit County, plaintiff, v. State of Washington, and L. H. Darwin, State Fish Commissioner of the State of Washington, defendant. Action to restrain construction of dam and fish rack across the Samish river. Judgment of dismissal.

H. S. Moore, M. A. Newton, E. L. Gordon, Allen Bartz, W. T. Harran and Mrs. Frank L. Brown, plaintiffs, v. C. H. Younger et al., members of the Industrial Welfare Commission, defendants. Action reviewing order of commission. Pending.

Henry Rief, plaintiff, v. State of Washington, defendant. Action to collect damages for alleged conversion of game birds. Pending.

In the matter of the assignment for the benefit of his creditors of H. D. Shoemaker. Application of the State of Washington to have its claim of $13.76, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

United Warehouse Co., a corporation, et al., v. H. S. Hughes, et al., as Industrial Insurance Commission of Washington, defendant. Dismissed.

State of Washington, plaintiff, v. Tri-State Terminal Co., defendant. Action to recover $1,500, penalty for operating public warehouse without license. Penalty of $100.00 paid by defendant in satisfaction of judgment.

The State of Washington, ex rel., James W. Bryan, plaintiff, v. J. Grant Hinkle, Secretary of the State of Washington, defendant. Application for writ of mandate to compel Secretary of State to accept and

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file declaration of candidacy for state senator, 23rd district. Writ issued.

Franklin G. Pottratz, plaintiff, v. The State of Washington and the Netherlands-American Mortgage Bank, a corporation, defendant. Suit to recover damages of $3,270 for alleged illegal appropriation of right-of-way. Pending.

Northern Pacific Ry. Co., Great Northern Ry. Co., and Oregon-Washington Railroad and Navigation Co., plaintiff, v. Public Service Commission of Washington; Centralia Commercial Club, C., M. & St. P. Ry. Co., and Puget Sound and Willapa Harbor Ry. Co., defendants. Review of order of Public Service Commission requiring physical connection of railroads at Centralia. Pending.

David Lemieux, plaintiff, v. Industrial Insurance Commission, defendant. Appeal from award of $298.45 as compensation under industrial insurance law. Pending.

State of Washington, ex rel. Henry W. Stein, plaintiff, v. J. Grant Hinkle, as Secretary of State of Washington, defendant. Writ of mandamus to compel certification of nomination by farmer-labor convention. Granted.

State of Washington, plaintiff, v. M. K. W. Lumber Co., a corporation, formerly the Coates-Shore Mill Co., a corporation, defendant. Suit to recover industrial insurance premiums aggregating $233.73. Pending.

North Coast Power Company, a corporation, plaintiff, v. E. V. Kuykendall, H. H. Cleland and F. R. Spinning, members of the Public Service Commission of the State of Washington. Application for review of order of commission cancelling a tariff purporting to abrogate certain contracts for power furnished diking districts. Pending.

Northern Pacific Railway Co., a corporation. Great Northern Railway Co., and O. W. R. & N. Co., plaintiffs, v. Public Service Commission, Centralia Commercial Club, C. M. & St. P. Ry., and P. S. & Willapa Harbor Ry Co., defendants. Proceedings for review of order directing physical connection to be made by petitioners with Willapa Harbor line. Pending.

Joseph W. Cusick, plaintiff, v. The State of Washington, defendant. Action to quiet title and remove cloud created by judgment for costs in criminal action from certain land in Pend Oreille County. Pending.

Electric Logging Company, a corporation, petitioner, v. Public Service Commission of Washington, and Tacoma Eastern Railway Company, a corporation, defendants. Application for writ of review of order of commission directing refund of $2,772.48 to petitioner as excess charges on logs. Pending.

WAHKIAKUM COUNTY:

Oscar Wirkkala et al., plaintiffs, v. Wirkkala Bros. Logging Co., defendants. Application by state to have its claim of $206.64, industrial insurance premium, allowed as prior claim. Allowed and paid.

S. B. Phillips and Paul D. Markonovich, plaintiffs, v. John Larson and J. E. Campbell, defendant. Action for damages for destruction of fish by J. E. Campbell, state fishery inspector. Pending.

The State of Washington, petitioner, v. George McDonald and Ethel B. McDonald, his wife, respondents. Proceedings for condemnation of right-of-way for Ocean Beach Highway. Judgment in favor of respondents for $1,600.

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WALLA WALLA COUNTY:

The State of Washington, petitioner, v. William R. Wright and Mary B. Wright, his wife; P. M. Christenson and Jane Doe Christenson, his wife, respondents. Proceedings for condemnation of right-of-way for Inland Empire Highway. Settled outside of court.

State v. M. C. Moore & Sons, a corporation, et al. Action to determine water rights to Doan Creek. Pending.

WHATCOM COUNTY:

State of Washington, plaintiff, v. A. H. Campbell doing business as A. H. Campbell Lumber Co., defendant. Suit to collect $220.48, industrial insurance premium. Judgment for plaintiff; $178.63 paid. Partial satisfaction of judgment entered.

In the matter of the estate of W. O. Rathman, deceased. Application of the State of Washington to have its claim of $6.82, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

Alfred Magnesen, plaintiff, v. West Coast Packing Company, a corporation, et al. Application of the State of Washington to have its claim of $168.32, for industrial insurance premiums, allowed as prior claim. Allowed and paid.

Joseph Galbraith and Audley Galbraith, plaintiffs, v. Wheeler-Osgood Co., a corporation, James D. Kline, Deputy Fire Warden, defendants. Damage action against deputy fire warden. Pending.

State of Washington, plaintiff, v. A. R. Johnson, defendant. Suit to recover $34.64, for industrial insurance premiums. No assets.

C. B. Legoe, plaintiff, v. Journal Publishing Co., formerly Mutual Publishing Co., defendant. Application of the State of Washington to have its claim of $91.21, for industrial insurance premiums, allowed as prior claim. Pending.

F. J. Farley, plaintiff, v. M. & W. Lumber Company, defendant. Application of the State of Washington to have its claim of $1,512.42, for industrial insurance premiums, allowed as prior claim. Pending.

WHITMAN COUNTY:

The State of Washington, petitioner, v. John Weis and Jane Doe Weis, his wife, respondents. Proceedings for condemnation of right-of-way for Inland Empire Highway. Settled and dismissed.

J. K. Smawley and Dovie Smawley, his wife, plaintiffs, v. City of Pullman, defendant. An action to abate nuisance and collect $5,000.00 damages. Pending.

YAKIMA COUNTY:

In the matter of the determination of the rights to the use of the waters of Wenas Creek, and its tributaries in Yakima county, Washington, in accordance with the provisions of chapter 117 of the Laws of 1917. Pending.

Martha Oxford Morris and Eugene E. Morris, husband and wife, plaintiff, v. Washington Oil and Natural Gas Co., a corporation, defendant. Action to cancel contract for lease of mineral lands. Pending.

The State of Washington, petitioner, v. Adam Duncan Dunn and Bonny Dunn, his wife, respondents. Proceedings for condemnation of right-of-way for Inland Empire Highway. Judgment in favor of respondents for $375.00.

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The State of Washington, petitioner, v. Oscar E. Ashton, and J. R. Hubbard as executors; Dora D. Martin et al., respondents. Proceedings for condemnation of right-of-way for Inland Empire Highway. Settled.

The State of Washington, petitioner, v. Oscar E. Ashton and J. R. Hubbard, as executors for R. W. Ashton; and Oscar E. Ashton, respondents. Proceedings for condemnation of right-of-way for Inland Empire Highway. Settled.

The State of Washington, petitioner, v. Adam D. Dunn and Bonnie Dunn, his wife; Leigh Marie Wright and Dora D. Martin et al., respondents. Proceedings for condemnation of right-of-way for Inland Empire Highway. Settled outside of court.

The State of Washington, petitioner, v. Daniel R. McDonald and Ella F. McDonald, his wife, respondents. Proceedings for condemnation of right-of-way for Inland Empire Highway. Settled outside of court.

The State of Washington, petitioner, v. Peter J. Herke and North American Mortgage Company, a corporation, respondents. Proceedings for condemnation of right-of-way for Inland Empire Highway. Settled.

The State of Washington, petitioner, v. Frank P. Herke and Gertrude Herke, respondents. Proceedings for condemnation of right-of-way for Inland Empire Highway. Settled outside of court.

The State of Washington, petitioner, v. Estate of Robert Dunn, deceased; Daniel A. McDonald et al., respondents. Proceedings for condemnation of right-of-way for Inland Empire Highway. Judgment for defendant for $1,000.00.

Andrew More, plaintiff, v. W. B. Meyers, defendant. Application of the State of Washington to have its claim of $50.98, for industrial insurance premiums, allowed as prior claim; $8.93 on account paid. Pending.

State of Washington, plaintiff, v. C. H. Bruenn, defendant. Suit to collect $159.87, industrial insurance premium. Judgment for plaintiff.

State v. C. A. Alexander, et ux., et al. Action to determine water rights to Cowiche Creek. Pending.

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# OPINIONS

OLYMPIA, WN., January 2, 1919.

*Mr. John R. McEwen, Prosecuting Attorney, Goldendale, Wn.*

DEAR SIR: We are in receipt of your letter requesting an opinion upon the following question:

"This county having entered into a contract for the construction of a highway in the county and agreeing in such contract to pay for such construction out of the general road and bridge fund of the county, there being sufficient to pay for said construction, but subsequent to the execution of said contract the money in said fund has been spent for other work, leaving no funds with which to pay said contractor.

"Can the amount due on said contract be paid out of the general road and bridge fund of this county from taxes to be collected in the year 1919?"

We assume that your question arises by reason of the provisions of section 5590-5 of Rem. & Bal. Code, which in part reads as follows:

"The board of county commissioners shall have no power to create a debt or incur any liability or in any way bind the county for any of the purposes mentioned in sections 5590-2 and 5590-3 for any amount in excess of 80 per centum of the amount levied in the fiscal year for either the general road and bridge fund or any of the district road and bridge funds, unless after deducting such particular percentum there is cash in a particular fund against which the liability is incurred * * *. All contracts, authorizations, allowances, payments and liabilities to pay made or attempted to be made in violation of this act shall be void and shall never be the foundation or basis of a claim against a county, and all officers of such county are charged with notice of the condition of the treasury of said county and the extent of the claims against the same."

The provisions of this section cannot affect the legality of a contract entered into at a time when the county had not created debts or incurred liabilities in excess of eighty per cent of the amount levied in the fiscal year.

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When the county entered into the contract for the construction of the highway and the contractor commenced to construct the highway under the terms of the contract, the county incurred a liability in the amount of the contract price. The commissioners and the other county officials should have deducted this sum from the amount available in the road and bridge fund when making expenditures therefrom. However, they failed to do this and thereby exceeded the limitation prescribed by the section above quoted, and as a result all debts created or expenditures made thereafter from this fund were void and cannot be taken into consideration in determining the right of the county to pay the contract price for the construction of the highway.

The contract being valid at the time of its execution and at the time the contractor commenced the construction of the highway, the county is liable for the amount of the contract price even though the road and bridge fund is now exhausted because of void expenditures therefrom, and the county should issue warrants for the amount due on the contract which will be paid when sufficient taxes are collected in the year 1919.

Yours respectfully,

R. M. BURGUNDER,

*Assistant Attorney General.*

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OLYMPIA, WN., January 2, 1919.

*Mr. John R. McEwen, Prosecuting Attorney, Goldendale, Wn.*

DEAR SIR: We are in receipt of your letter requesting an opinion upon the following question:

"Can a county purchase an auto truck from the permanent highway maintenance fund, the purchase price of such auto truck being greatly in excess of the amount of cash in the permanent highway maintenance fund of the county at the time of purchase of such auto

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truck and more than there will be in such fund during the current year in which such purchase is made?"

Under the provisions of chapter 118 of the Laws of 1917 the permanent highway maintenance fund consists of five per cent of the permanent highway fund and a certain proportion of the moneys derived from automobile licenses, fines and forfeited bail.

The only provision of this chapter relating to expenditures on other than primary highways is section 4, which reads as follows:

"The county auditor shall issue warrants for the expenditures from said fund on vouchers approved by the engineer in charge and allowed by the board of county commissioners, which expenditures shall be for the sole purpose of maintaining and repairing primary and permanent highways or highways of like character, and for equipment for the maintenance thereof, within the respective counties, and the same shall not be expended for any other purpose except as hereinafter provided."

The section just quoted does not expressly provide that the expenditures from the permanent highway maintenance fund shall not exceed the amount derived from taxation and the receipts under the automobile law. The permanent highway maintenance fund does not differ from road district funds or the general road and bridge fund, although in the case of the two funds last mentioned there is now a limitation prescribed by section 5590-5, Rem. & Bal. Code. Prior to the enactment of this section we held that a county could not incur an indebtedness in its road district funds in excess of the amount of the tax levy (Ops. Atty. Gen. 1909-10, p. 228), and we later held that warrants could not be drawn on a road fund between the time the tax levy was fixed in October and the commencement of the fiscal year in anticipation of revenues to be derived from the tax levy (Ops. 1911-12, p. 172). These opinions are decisive of your question, and when the permanent highway maintenance fund has been exhausted the county commissioners

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have no authority to incur an additional indebtedness for the purchase of an automobile truck.

Yours respectfully,

R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., January 2, 1919.

*Mr. Arthur McGuire, Prosecuting Attorney, Ellensburg, Wn.*

DEAR SIR: I acknowledge receipt of your letter as follows:

"Referendum Measure No. 10 is now in force, and it presents two questions which are of interest to all prosecuting attorneys alike. The first is, can one who was in possession of intoxicating liquor other than alcohol, on January 1, 1916, and who now holds the same for his own personal use, continue to hold the same without being guilty of violation of Referendum Measure No. 10, and second, is one who obtained possession of intoxicating liquor other than alcohol, subsequent to January 1, 1916, lawfully and who holds the same for his own personal use guilty of a violation of Referendum Measure No. 10?"

By chapter 19 of the Laws of 1917 (Referendum Measure No. 10), section 17h was added to Initiative Measure No. 3 (Laws of 1915, chap. 2). Section 17h, so far as material to the decision of your questions, reads as follows:

"It shall be unlawful for any person other than a regularly ordained clergyman, priest or rabbi actually engaged in ministering to a religious congregation, to receive from any common carrier or person engaged in the business of transporting goods, wares or merchandise any intoxicating liquor other than alcohol, and it shall be unlawful for any person other than a regularly ordained clergyman, priest or rabbi actually engaged in ministering to a religious congregation to have in his possession any intoxicating liquor other than alcohol * * *.

"A violation of any of the provisions of this section shall constitute a separate, substantive offense, irrespective of any other provisions of this act."

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In my opinion the meaning of these provisions is very clear. The possession of intoxicating liquor, other than alcohol, by any person other than a regularly ordained clergyman, priest or rabbi actually engaged in ministering to a religious congregation, is unlawful, irrespective of the manner in which or time when such possession was obtained.

That the state has the right to prohibit the possession of intoxicating liquor for personal use has now been settled by the decision of the supreme court of the United States (*Crane v. Campbell,* 245 U. S. 304). Consequently, there is no longer a doubt as to the validity of the provisions of section 17h.

Neither is this section susceptible of the construction placed upon section 22 of the original act by our supreme court in the case of *State v. Eden,* 92 Wash. 1. It was there held that the provisions of section 22 relating to the possession of intoxicating liquor, when construed in the light of the general purpose of the act as shown by the other provisions thereof, should not be held to make it unlawful to possess intoxicating liquor lawfully acquired for personal use prior to the taking effect of the act. The specific provision of section 17h quoted above, making the act of possession a separate, substantive offense, was evidently inserted for the purpose of overcoming the ruling in the case of *State v. Eden, supra.* To my mind that case is not applicable to the amended act.

Therefore, in direct answer to your inquiries, you are advised that a person other than a regularly ordained clergyman, priest or rabbi actually engaged in ministering to a religious congregation, who now holds intoxicating liquor other than alcohol for personal use, is guilty of a violation of section 17h, irrespective of the fact that such person may have held such intoxicating liquor for personal use on January 1, 1916, or may have obtained

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such possession lawfully subsequent to that date. In other words, the possession of intoxicating liquor by persons other than those expressly excepted by the provisions of Referendum Measure No. 10, is unlawful.

Yours respectfully,

W. V. TANNER,
*Attorney General.*

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OLYMPIA, WN., January 3, 1919.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: We have your letter reading as follows:

**"Under the provisions of the new dry law, being chapter 19 of the 1917 Session Laws, which was recently approved by the people, all of the applications for permits to purchase alcohol must be certified under oath.**

**"If this oath is taken before the county auditor or his deputy should he charge a fee of 50 cents for taking the oath in addition to the 10-cent fee provided for in the law for the permit?"**

Section 3 of chapter 19, Laws of 1917, provides that certain enumerated persons desiring to import or purchase alcohol under the provisions of the act shall file with the county auditor of the county in which his place of business is situated an application for a license so to do, which application "shall be in writing, in duplicate and be signed and verified under oath by the applicant."

This section also provides that every person desiring to purchase alcohol from a retail druggist for mechanical, chemical, scientific, medicinal, or hygienic purposes, under the provisions of the act, shall file with the county auditor of the county in which he resides an application in writing for a permit so to do, which application "shall be signed and verified under oath by the applicant."

Section 4 of the act requires that every regularly ordained clergyman, priest or rabbi, actually engaged in ministering to a religious congregation and desiring to

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import intoxicating liquors for sacramental purposes only shall file with the county auditor of the county in which his congregation has its place of worship a written application for a license so to do, which application shall "be signed and verified under oath, or upon affirmation, by the applicant."

Section 5 reads, in part, as follows:

"Upon the filing of an application for a license to import or purchase alcohol, or to import intoxicating liquor for sacramental purposes, as provided in the preceding section, and the payment of a fee of three dollars, it shall be the duty of the county auditor," etc., and, "upon the filing of an application for a permit to purchase alcohol from a retail druggist, and the payment of a fee of ten cents, the county auditor, * * * shall," etc.

Section 3936, Rem. 1915 Code, prescribes a schedule of fees to be charged by county auditors, including:

"For administering an oath or taking an affidavit with or without seal, fifty cents."

From the foregoing provisions of the prohibition law it will be seen that every applicant for a license to import or purchase, and every applicant for a permit to purchase from a retail druggist is required to file with the county auditor a written application containing certain statements to be made under oath. The county auditor, however, is not alone authorized to administer the oath, and the applicant may therefore take the oath before the auditor or any other person authorized by law to administer oaths. Neither is the county auditor required by the act to administer the oath free of charge, and there is nothing in the act to indicate that it was intended to impliedly repeal section 3936, above referred to, and require the county auditor to administer the oaths to applicants free of charge.

You are therefore advised in direct answer to your inquiry that when an oath is taken before the county auditor or his deputy in an application for a permit to purchase alcohol under chapter 19, Laws 1917, the auditor

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is required to charge a fee of fifty cents for taking the oath in addition to the ten-cent fee provided for the permit.

Yours respectfully,
JNO. A. HOMER,
*Assistant Attorney General.*

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OLYMPIA, WN., January 6, 1919.

*Medical Aid Department, Olympia, Wn.*

GENTLEMEN: We have your letter in which you inquire whether or not the medical aid board can pay the medical and hospital bills of an injured workman in a case where the industrial insurance commission has allowed the claims of said employee and where the local aid board refused to certify the medical and hospital bills to your department.

Under section 6604-37, chapter 28, Laws of 1917, it is provided in part:

"It shall be the duty of the chairman to certify all bills payable out of the medical aid fund."

And under section 6604-35, chapter 28, Laws of 1917, it is provided:

"Upon the occurrence * * * of any injury to workmen entitled to compensation under section 6604 * * * he shall receive in addition to such compensation, and out of the medical aid fund, proper and necessary medical and surgical services, at the hands of a physician of his own choice if conveniently located, and proper and necessary hospital care and services during the period of his disability from such injury."

This duty imposed upon the medical aid board by the foregoing section remains even if the local aid board refuses to certify the said medical and hospital bills to your department.

You are, therefore, advised that the medical aid board through its chairman can and should pay said medical and hospital bills, provided that the care furnished com-

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plies with your rules and section 6604-36, chapter 28, Laws of 1917, and provided that the time for appeal has elapsed within which any employer, workman, beneficiary or person feeling aggrieved at the decision of the industrial insurance commission may appeal from said decision.

Yours respectfully,
D. E. TWITCHELL,
*Assistant Attorney General.*

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OLYMPIA, WN., January 13, 1919.

*Mr. Burt J. Williams, Prosecuting Attorney, Wenatchee, Wn.*

DEAR SIR: We are in receipt of your letter, which reads as follows:

"January, 1917, the county commissioners entered into a contract with a certain garage for the upkeep and storage of the county automobiles at a certain rate therein set forth. Subsequently after the entrance upon the performance of the contract, one of the commissioners was employed as a clerk at a monthly salary in said garage. Subsequently, while in the employ of said garage, January, 1918, the commissioners agreed with the garage men that the same contract should be in force for the year 1918.

"Is this relation one prohibited by statute, Rem. & Bal., 2334 and 6455? Would these sections of the statute apply to the county commissioner employed at a salary after the contract has been entered into by the county and the garage?"

1. Section 6455 prohibits directors and officers of irrigation districts from being interested in any contract made by the board, but your letter does not show any facts that bring this contract within the provisions of this section.

Section 2334, Rem. 1915 Code, provides in part as follows:

"Every public officer who shall—

"(2) Be beneficially interested, directly or indirectly, in any contract, sale, lease or purchase which may be made by, through or under the supervision of such officer, in whole or in part, or which

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may be made for the benefit of his office, or accept, directly or indirectly, any compensation, gratuity or reward from any other person beneficially interested therein:

"Shall be guilty of a gross misdemeanor, and any contract, sale, lease or purchase mentioned in subdivision 2 hereof shall be void."

Section 3891, Rem. 1915 Code, provides as follows:

"No county commissioner shall, directly or indirectly, be concerned in any contract wherein the county is a party, under the penalty of two hundred dollars, to be recovered by an action at law for the use of the county, and such commissioner shall forfeit any compensation he must receive on such contract."

It is not necessary to consider the provisions of section 3891 in answering your inquiry, because section 2334 contains practically the same provisions, and expressly provides that any contract in which a public officer is interested shall be void.

The question of whether a contract is void because of the interest of a public officer therein at the time of its execution must be determined by the facts in the particular case. Your letter does not give sufficient facts to enable us to determine whether the officer in question was beneficially interested in the contract. The determination of this question depends somewhat upon the provisions of the contract, the nature of the officer's employment in the garage and the effect that the existence or non-existence of this contract would have upon his compensation and the duration of his employment. The county commissioner would not be beneficially interested in the contract in question if his original employment was in no way connected with or dependent upon the award of a new contract in 1918, and if his compensation or the duration of his employment would not be affected by the success or failure of the garage to secure the new contract.

It should be remembered, however, that one of the objects sought to be attained in prohibiting a public officer from being interested in a contract is to prevent a conflict of interests (6 R. C. L., 740). In this particu-

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lar case, if a dispute should arise between the county and the garage over any item for storage or upkeep, the county commissioner would be placed in the position where he would have to decide against the county or against his employer, and hence it is certain that even though the contract with the garage is legal, yet the county commissioner in question should not attempt to pass upon any claim of the garage for compensation under the contract.

2. The validity of a contract in which the question of the interest of a public officer is involved is to be determined by its status at the time of its inception, and if the county commissioner was employed at a salary after the county had entered into this contract and had not been promised a position in the event the garage secured the contract, it would not affect its legality. However, as before stated, the county commissioner should not pass upon any claim of the garage for services performed under this contract (Opinions Atty. Gen. 1913-14, p. 495).

Yours respectfully,
R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., January 13, 1919.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: You have requested our opinion on the following questions relative to whether or not property sold to an irrigation district on a sale for delinquent assessments is subject to general taxes and to subsequent assessments:

**"1. When a district itself bids in property for delinquent irrigation assessments (the general taxes being paid), is such delinquent irrigation assessment thereby cancelled, and is the property while**

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**being carried by the district still subject to irrigation assessment taxes?"**

Section 6438, Rem. 1915 Code, provides that the lien of the assessment shall not be removed until the assessments are paid or *the property sold for the payment thereof* as provided by law.

Section 6442, Rem. 1915 Code, provides in part as follows:

**"But in case there is no purchaser in good faith for the same on the first day that the property is offered for sale, then when the property is offered thereafter for sale, and there is no purchaser in good faith for the same, the whole amount of the property assessed shall be struck off to the irrigation district as the purchaser, and the duplicate certificate delivered to the secretary of the district, and filed by him in the office of the district. No charge shall be made for the duplicate certificate where the district is the purchaser, and in such case the treasurer shall make an entry, 'Sold to the district,' *and he will be credited with the amount thereof in settlement.*"**

Section 6443 provides that on filing the certificate with the county auditor the lien of the assessment vests in the purchaser.

We are of the opinion that the effect of these three sections is that the assessment is cancelled when the property is sold to the district, but that the lien of the assessment is transferred to the district and it can only be divested by redemption within the period prescribed by section 6444.

We believe that property sold to the district is subject to subsequent assessment from the time of the sale to the date on which a deed is issued to the district for want of redemption. However, if the owner or any party in interest does not redeem this property within two years from the date of the sale and a deed is issued to the district, that the property while held by the district is not subject to subsequent assessments from the time the deed is issued. It is provided in section 6426, Rem. 1915 Code, that the title of the state or *other public ownership* shall not be affected by the assessments and that no lien for such assessments shall attach to the fee simple

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title of the state or *other public ownership.* The term "other public ownership" apparently has reference to property held for the benefit of the public and includes land held by a public corporation, like an irrigation district, for the benefit of the people in the district.

"2. While this property is being held by the district under purchase for delinquent irrigation assessments is this property also subject to general taxes, and, if so, should the district pay such general taxes?"

Property purchased by an irrigation district for delinquent assessments is subject to general taxes, unless an irrigation district is a municipal corporation within the meaning of that term as used in article VII, section 2 of the state constitution, which provides in part as follows:

"*Provided further,* That the property of the United States and of the state, counties, school districts, and other municipal corporations, and such other property as the legislature may by general laws provide, shall be exempt from taxation."

Irrigation districts are public corporations, although not strictly municipal in the sense of exercising governmental functions other than those connected with raising revenue to defray the expenses of constructing and operating irrigation systems and the conduct of the business of the district. 15 R. C. L. 495.

In *State ex rel. Conner v. Superior Court,* 81 Wash. 480, the court, in speaking of diking districts which do not differ materially in their organization and powers from irrigation or drainage districts, said:

"But counsel's contention, we think, is, in any event, answered by the fact that diking districts are municipal corporations only in a limited sense, being little less than local improvement districts, possessing no power whatever to incur obligations payable by general taxation."

In the case of *Whitten et al. v. Silverman et al.,* decided by our supreme court on January 10, 1919, it was said:

"In view of the fact that diking districts derive their revenue from taxes in the nature of special assessments, based upon benefits,

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**they may not be municipal corporations in the sense that a city or town is such a corporation. Probably the holding of this court in the early case of *Board of Directors v. Peterson*, 4 Wash. 147, would lead to this conclusion; but that they are public organized entities possessing such an independent existence and powers as to warrant us in calling them public corporations, we think there can be little doubt."**

The case of *Board of Directors v. Peterson,* 4 Wash. 147, involved the determination of the question of whether an irrigation district was a municipal corporation within the meaning of section 6, article VIII of the state constitution, prohibiting a county, city, town, school district, or other municipal corporation from becoming indebted in any manner to an amount exceeding one and a half per cent of the taxable property therein without the consent of three-fifths of the voters therein. The court said:

**"This argument seems to us conclusive, and from it we are forced to the conclusion that every public corporation formed by the state for the purpose of carrying out any of the duties, which the state owes to any locality and which by its terms are made alike applicable to all inhabitants of the district or locality affected thereby, must be held to be included within the 'other municipal corporations' named in said section. * * * One of the essentials of a municipal corporation is that for the purposes for which it is organized it must affect all within its boundaries alike, and this is true even although such corporation is constituted for a single purpose."**

The court held that an irrigation district does not equally affect all its inhabitants and does not levy taxes in accordance with the value of the property assessed but in proportion to the benefits received from the improvement, and for these reasons it was not a municipal corporation within the meaning of the constitution.

In the subsequent case of *Brown Brothers v. Columbia Irrigation District,* 82 Wash. 274, an irrigation district was held to be a municipal corporation within the meaning of that term as used in sections 1159 and 1160, Rem. 1915 Code, relating to security of labor on public works and the liability for failure to take a bond. This case was decided upon the theory that the legislature consid-

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ered that the words "or tribunal transacting the business of any municipal corporation," as used in section 1160, were sufficient to include the term "or any other public body," as used in section 1159.

It is true that irrigation districts are considered municipal corporations for some purposes, but the fact that the supreme court has usually stated that they were only municipal corporations in a limited sense would seem to imply that they cannot be included within a constitutional provision relating to municipal corporations. The court has never overruled or modified its early decision in the Peterson case, and it is a significant fact that the legislature, with its knowledge of the holding in that case, has never sought to extend the provisions of exemption from taxation to irrigation districts. The reason for exempting states, counties, cities and other similar municipal corporations from taxation does not apply to irrigation districts because, as is pointed out in the various decisions of the courts of this state, they do not possess the power to tax the property in the districts, except on the basis of benefits.

It is provided in section 6442, Rem. 1915 Code, that an irrigation district as a purchaser at a sale for delinquent assessments shall be entitled to the same rights as a private purchaser; and, in view of this provision, it should not be held that they have any greater rights than a private purchaser (Ops. 1915-16, p. 309), and land held by the district should be subject to the same burdens as land acquired by a private purchaser in the absence of some contrary provision.

It has been held that a drainage district is not a municipal corporation within the meaning of that term as used in a constitutional provision, reading: "Property belonging to the state or to a municipal corporation shall be exempt from taxation." *Drainage Com'rs v. Webb,* 160 N. C. 594, 76 S. E. 552.

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In direct answer to your inquiry, you are advised that property held by the district as a purchaser for delinquent irrigation assessments is subject to general taxes and should be paid out of the moneys raised from the assessment for the expenses of operation and maintenance.

Yours respectfully,
R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., January 15, 1919.

*Mr. A. R. Hilen, Prosecuting Attorney, Mount Vernon, Wn.*

DEAR SIR: You have requested our opinion whether, under the provisions of section 20, chapter 72, Laws of 1917 (the Donahue road law), the proportion of the cost of the proposed new road improvement chargeable to the land means a certain proportion of the entire cost of the road or only of the one-fourth that is assessed to the land included within the improvement district.

The section referred to, which is section 5764 of Rem. & Bal. Code, as amended, provides as follows:

**"That when a proposed road improvement shall intersect a road which has been completed or ordered constructed under any local improvement plan, that portion of the proposed new district overlapping the limits of the old improvement district shall be divided into four equal subdivisions parallel to the previously improved road, and numbered consecutively from the line of the previously improved road on either side thereof. The first subdivision shall be assessed one-fifteenth of the cost of the proposed new road improvement, the second, two-fifteenths of the cost of the proposed new road improvement, the third, three-fifteenths of the cost of the proposed new road improvement, and the fourth, four-fifteenths of the cost of the proposed new road improvement, and the remainder of the cost of the improvement chargeable to said area shall be paid by the county out of the general road and bridge fund."**

Section 5 of chapter 72, being section 5739 of Rem. & Bal. Code, as amended, provides that one-fourth of the

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whole estimated cost of the proposed improvement shall be assessed to the lots and lands lying within the improvement boundaries.

We believe it is clear that it was intended, in arriving at the cost chargeable to any land within the improvement district that comes within the provisions of section 20, that the basis should be the proper proportion of the one-fourth of the total cost of the improvement. This conclusion is strengthened by the fact that it is provided in section 20 that "the remainder of the cost of the improvement *chargeable to said area* shall be paid by the county out of the general road and bridge fund." The part of the section last quoted shows that it was intended that any land coming within the provisions of this section should pay two-thirds of the cost of the improvement that would ordinarily be charged to land within the improvement district, and that the remaining one-third should be paid by the county.

You are therefore advised that in fixing the amount chargeable to land coming within the provisions of section 20, *supra*, the basis should be the amount that is assessed upon the land within the improvement district.

Yours respectfully,

R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., January 15, 1919.

*Hon. I. M. Howell, Secretary of State, Olympia, Wn.*

DEAR SIR: You have requested our opinion as to whether or not you should file articles of incorporation of a foreign corporation which has among its purposes "the acquiring, holding, and dealing in timber, timbered lands, and all other classes of real estate." You state that this corporation is really a reorganization of a Minnesota corporation owning a large tract of land in

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this state and that the new company expects to take over the same tract of land and sell it.

Section 3720, Rem. 1915 Code, provides:

"Any corporation incorporated under the laws of any state or territory in the United States, or of any foreign country, state, or colony, for any of the purposes for which domestic corporations are authorized to be formed under the laws of this state, shall have full power and is hereby authorized to sue and to be sued in any court having competent jurisdiction to *acquire, purchase, hold, mortgage, sell, convey, or otherwise dispose of*, in the corporate name, all real estate or personal property necessary or convenient to carry into effect the objects and purposes of its corporation, and also any interest in real estate, by mortgage or otherwise, due to or loans made by such foreign corporations within the boundaries of this state, either prior to or after the passage of this act, and generally do and perform every act and transact every kind of business within this state in the same manner and to the same extent as corporations incorporated and organized under the laws of this state are authorized to do under the laws of this state, by a compliance with all the conditions prescribed by the next two succeeding sections of this chapter: * * * *Provided, further*, That no foreign corporation which is hereafter organized which has among its other powers the business of dealing in real estate, and buying and selling the same, and for the purpose of carrying on a real estate brokerage business, shall be permitted to transact such business of buying and selling and dealing in real estate, and carrying on a brokerage business therein in this state; but this prohibition shall not extend to any other business for the transaction of which such corporation may be organized."

It will be noted that this section expressly authorizes a foreign corporation to "acquire, purchase, hold, mortgage, sell, convey or otherwise dispose of real estate and personal property;" provided, however, that it is not permitted to transact the business of buying and selling and dealing in real estate and carrying on a brokerage business therein in this state.

In the case of *State ex rel. University Lum. Etc. Company v. Nichols*, 48 Wash. 605, a foreign corporation whose articles among other things showed that it was the purpose "to buy, lease, mortgage, sell, transfer, assign, exchange, convey and deal in all kinds of real and personal property" sought to compel the secretary of

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state to file and record its articles of incorporation. The secretary of state refused to file the articles of incorporation because they authorized the corporation to transact the business of selling, buying and dealing in real estate and carrying on a brokerage business therein. The court ordered the secretary of state to file the articles of incorporation for the reason that the section above quoted contemplated that such a corporation could file its articles and engage in other business not prohibited.

Under the authority of the *Nichols* case, you are advised that it is your duty to file the articles of incorporation of a foreign corporation which has among its purposes the transaction of a real estate and brokerage business, even though the statute prohibits a foreign corporation from engaging in this business, and even though it would be subject to legal proceedings by the state if it engaged in such business.

Yours respectfully,

R. M. BURGUNDER,

*Assistant Attorney General.*

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OLYMPIA, WN., January 21, 1919.

*Mr. W. H. Tucker, Prosecuting Attorney, Montesano, Wn.*

DEAR SIR: We are in receipt of your letter of January 13th, in which you state that the sheriff of your county has established an office at Aberdeen where he maintains a deputy. You request us to advise you if this deputy sheriff for the service of papers should charge mileage from the county seat, or only for the number of miles actually traveled.

Section 503 of Rem. 1915 Code, providing that mileage of officers who are required to reside at the county seat shall be computed from the courthouse of the county, was repealed by chapter 70, Laws of 1917. The only provision in our statutes pertinent to your inquiry is

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that part of section 497 of Rem. 1915 Code, providing that the sheriff shall receive:

"For each mile *actually* and necessarily traveled by him in going to and returning from any place of service, 10 cents."

It is true that the sheriff is required to keep his office at the county seat, but there is no law prohibiting him from appointing deputies residing at other places in the county, or requiring that the service of papers be made by a deputy from the sheriff's office at the county seat. (Ops. Atty. Gen., 1917-1918, p. 100.)

You are therefore advised that the deputy sheriff in Aberdeen should only charge mileage for the number of miles actually and necessarily traveled by him in making the service.

Yours respectfully,
R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., January 21, 1919.

*Mr. Arthur McGuire, Prosecuting Attorney, Ellensburg, Wn.*

DEAR SIR: You have requested us to advise you if the county has the authority under section 6059-194, Rem. 1915 Code, to pay the premium on the bond of the deputy county treasurer or the deputy of any other county officer.

The section referred to was originally chapter 49 of the Laws of 1913, and contained the following provision relative to the payment of the premium on bonds of county officers.

"That the premium or charge for bonds given by the surety companies for appointive or elective officers of the state, counties and cities of the first, second and third class, and towns, shall be paid by the state, county, city or town, respectively."

We held this law to mean that the state, county, city or town was only authorized to pay the premium on the

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bonds of such officers as were required by law to give a bond, and that a deputy county treasurer was not required by law to give a bond, and the county could not pay the premium on his bond. (Ops. Atty Gen., 1913-1914, p. 331.)

The next legislature, presumably in order to overcome this objection, amended the law of 1913. Chapter 70 of the Laws of 1915, being section 6059-194 of Rem. 1915 Code, in part provides:

"That the premium or charge for bonds given by surety companies for the appointive or elective officers of the state, counties, precincts, cities and all towns, and *for such deputies of such officers as are required to give bond*, shall be paid by the state, county, city or town, respectively."

We cannot hold that a state or county is only authorized to pay the premiums on bonds given by such deputies as are required by law to give a bond, because the existing laws that required certain deputies and assistants of state officers to give a bond all provided in express terms that the premium on the bond should be paid by the state. There were, however, at the time that this law was amended in 1915, certain deputy or assistant state officers of whom the law authorized their principal to require a bond, and a similar provision is found in section 3939, Rem. 1915 Code, relating to deputy county treasurers, and section 4008, relating to deputy coroners in counties having fifty thousand or more inhabitants.

The word "required," as used in section 6059-194, undoubtedly refers to those deputies of whom a bond may be required by reason of the express provisions of the statutes, and was not intended to cover other deputies who are required by their principals to give a bond without statutory authority. The treasurer and coroner are the only county officials that are authorized by law to require their deputies to give a bond.

You are accordingly advised that the county has only the authority to pay the premium on the bond of a deputy

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county treasurer and of a deputy coroner in counties having over fifty thousand inhabitants.

Yours respectfully,

R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., January 28, 1919.

*Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Olympia, Wn.*

DEAR MADAM: We are in receipt of your request for our opinion on the following question:

"Will you kindly give us the opinion of your office as to what attendance officer has authority, under section 4717, Remington and Ballinger's Annotated Codes and Statutes of Washington, to institute proceedings when the compulsory attendance act has been violated in a part of one county which is included in a joint district maintaining school in an incorporated city of another county."

Section 4717, Rem. 1915 Code, relating to compulsory education, provides in part as follows:

"To aid in the enforcement of this act, attendance officer should be appointed and employed as follows: In incorporated city districts the board of directors shall annually appoint one or more attendance officers. * * * In all other districts the county superintendent shall act as attendance officer, and he shall also have authority to appoint one or more assistant attendance officers to aid in the performance of his duties as attendance officer."

We believe that, under the provisions of this section, the jurisdiction of the county superintendent or other attendance officer does not extend beyond the county, and that, if a child living in a part of one county included in a joint district does not attend school, it is the duty of the county superintendent of that particular county, or the assistants appointed by the superintendent, to institute proceedings against persons violating the compulsory education law.

Yours respectfully,

R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., February 1, 1919.

*Mr. Fred C. Brown, Prosecuting Attorney, Seattle, Wn.*

DEAR SIR: We are in receipt of your letter of January 16, in which you say that the question of the right of county commissioners in Class A counties to charge expenses has arisen in your county, and you have requested our opinion on the following question:

"Under the laws of 1917, page 327, can county commissioners charge as expenses:

"(a) The ordinary disbursements incidental to the discharge of their duties;

"(b) Expenses incidental to making trip to the city to attend meetings of the board and other official duties; these expenses including such items as travel and meals."

Chapter 88 of the Laws of 1917 provides that all counties having a population of over two hundred fifty thousand should be known as Class A counties, and that county commissioners in such counties should receive a salary of $3,600.00 per annum, but no provision is made for the allowance of expenses.

Prior to the enactment of this law the county commissioners of King county received the compensation prescribed by section 4033, Rem. 1915 Code, which provided that county commissioners in counties of the first class should receive $2,000.00 per annum and necessary traveling expenses. In other words, the effect of the 1917 law was to raise the compensation of the commissioners of King county $1,600.00 a year with the elimination of the provision for the payment of necessary traveling expenses.

A somewhat similar question was presented to the supreme court in the case of *State ex rel. Heaton v. Beman,* 15 Wash. 24. In that case the question involved was whether county commissioners in counties of the third class could recover mileage from the county at the rate of ten cents for each mile traveled in the discharge

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of the duties imposed by the statute, or any mileage at all, in addition to the per diem and allowance of $5.00.

In 1881 (Code 1881, p. 464, sec. 2670) the legislature provided that:

"The county commissioners shall each receive $4.00 per day for each and every day they may be necessarily employed in transacting the business of the county, and ten cents per mile for each mile traveled in going to and returning from the meetings of said board, or in the discharge of any official duty."

This law was changed by the Laws of 1889 and 1890, page 305, section 2, which provided that: "The county commissioners in all counties shall receive $5.00 per day for each day employed in the performance of their duties, * * *"

The court, in disposing of the question involved, said:

"Whatever the law may have been prior to 1890, it seems conclusive to our minds that the intention of the act of 1890 was to establish an independent compensation for county commissioners, and that, when this compensation was established at $5.00 per day without a provision for mileage it must be concluded * * * that it was the intent of the legislature that the per diem should be the exclusive compensation of the commissioners and that mileage allowed by the former acts was not intended to be carried forward into the new."

In view of the fact that the laws relating to the compensation of county commissioners provide that commissioners from the first to the seventh class, inclusive, should receive a certain salary and expenses, and in counties from the eighth to the twenty-ninth class, inclusive, should receive $4.00 per day and ten cents per mile for attendance on regular or extra sessions of the board and for other necessary traveling on county business, it must be evident that the legislature, in omitting the provision for the payment of traveling expenses or mileage from the act relating to Class A counties, intended that the increased compensation should recompense the county commissioners for such expenses as were necessarily incurred in the exercise of their official duties.

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You are therefore advised that the commissioners of King county are not entitled to their expenses in attending sessions of the board or in performing other official duties. However, if the commissioners incur expenses in the performance of extra services, they would be entitled to reimbursement under the provisions of section 3884-1, Rem. 1915 Code.

Yours respectfully,

R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., February 1, 1919.

*Mr. Thomas L. O'Leary, Prosecuting Attorney, Olympia, Wn.*

DEAR SIR: You have requested our opinion on the following question:

"Where emergency warrants are issued in the year 1919 for work chargeable to the general road and bridge fund, may the commissioners next year make a four-mill levy for general road and bridge fund purposes and in addition thereto make an additional levy for the purpose of redeeming these emergency warrants, or must the total levy made for the redemption of emergency warrants, together with the levy made for other general road and bridge fund purposes, come within the four-mill limit?"

Section 5590-1, Rem. 1915 Code, provides in part as follows:

"For the purpose of raising revenue for the construction, maintenance and repair of county roads, bridges and wharves, the board of county commissioners shall annually, at the time of making the levy for general county purposes, make additional levies as follows:

"(a) A tax of not more than four mills on the dollar on all taxable property in the county, which tax shall be kept in a fund known as the 'General Road and Bridge Fund,' and shall be kept separate and distinct from any other funds of the county."

Section 5590-5 of Rem. & Bal. Code, provides as follows:

"The board of county commissioners shall have no power to create a debt or incur any liability or in any way bind the county

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for any of the purposes mentioned in sections 5590-2 and 55
for any amount in excess of eighty per centum of the amount le
in the fiscal year for either the general road and bridge fund or
of the district road and bridge funds, unless after deducting
eighty per centum there is cash in the particular fund against w
the liability is incurred: *Provided, however*, That in case o
unforeseen catastrophe which could not have been anticipate
the time the estimates were computed for such fiscal year,
board of county commissioners shall have authority, after pa
a resolution setting out the facts, to issue warrants which, tog
with the cash on hand, will be sufficient to take care of the
ticular case, *but the amount of such warrant indebtedness sha
included in the levy for the fund against which such warrant
drawn made for the next succeeding fiscal year.*"

The section last cited specifically provides that amount of the emergency warrants shall be include the levy for the fund against which the warrants drawn, and the previous section provides that the ta the general road and bridge fund shall not exceed mills.

You are advised that, where emergency warrant issued to take care of an unforeseen catastrophe, amount thereof must be included within the levy for the succeeding fiscal year, which cannot exceed mills.

Yours respectfully,
R. M. BURGUNDER,
*Assistant Attorney Gene*

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OLYMPIA, WN., February 10, 19

*Bureau of Inspection and Supervision of Public O*
*Olympia, Wn.*

GENTLEMEN: You have requested us to advis on the following question:

"Where a judgment has been rendered and the plainti ceeds to get out garnishee proceedings in the justice court justice entitled to charge a 50-cent fee for each garnishee def even though the writ contains all of said defendants? In

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words—if a writ should contain eight or ten garnishee defendants what would the fee be?"

Section 1864, Rem. 1915 Code, provides that a justice of the peace shall not receive a fee for issuing one writ of garnishment, but that for each additional writ a fee of fifty cents shall be charged. In other words, the amount of the justice fees in any garnishment proceeding depends upon the number of writs issued and not upon the number of garnishee defendants in any writ of garnishment.

The justice is not entitled to any fee for issuing the first writ of garnishment and can only charge a fee of fifty cents for each additional writ, regardless of the number of garnishee defendants included therein.

Yours respectfully,

R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., February 13, 1919.

*Industrial Insurance Commission, Olympia, Wn.*

GENTLEMEN: We have your request for an opinion as to whether the parents of an unmarried girl, eighteen years of age, injured under the workmen's compensation act and entitled to a lump sum award, are entitled to the ten per cent of that award provided by subdivision (f) of section 6604-5, Remington's 1915 Codes and Statutes; and also in the event that the above question is answered in the affirmative, whether you should require the appointment of a guardian.

Subdivision (f) of section 6604-5, Remington's 1915 Codes and Statutes, provides in part as follows:

"If the injured workman be under the age of twenty-one years and unmarried, the parents or parent shall also receive a lump sum payment equal to ten per cent of the amount awarded the minor workman."

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Following Lord Wensleydale's "Golden Rule' "we are to take the whole statute together and cor it all together, giving the words their ordinary sig tion unless when so applied they produce an inc ency or an absurdity or inconvenience so great as t vince the court that the intention could not have b use them in their ordinary signification, and to justi court in putting on them some other signification though less proper, is one which the court thinl word will bear," you will notice that subdivision ( of the above section reads in part as follows:

"If the workman is under the age of twenty-one years married at the time of his death, the parents or parent of th man shall receive twenty dollars ($20.00) per month fc month after his death until the time at which he would h rived at the age of twenty-one years."

Section 8743, Remington's 1915 Codes and St provides as follows:

"Males shall be deemed and taken to be of full age for poses at the age of twenty-one years and upwards; females deemed and taken to be of full age at the age of eighteen ye upwards."

The supreme court, *In re Lundy*, 82 Wash., pag held that this statute "in removing the disabilit minority, does not use the words 'for all pur * * *;" but that the "statute merely removes th mon law disabilities of minority. It was never in to prohibit a classification of minors for the pu of legislation, nor to limit the meaning of the 'minor' in acts relating to minors as a class witho exception."

You are therefore advised that we believe the of the legislature was that the parents or parent workman under the age of twenty-one years and r ried should receive a lump sum payment equal per cent of the amount awarded such workman.

Section 195, chapter 156, Session Laws 1917, pr that the superior court of each county shall have

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to appoint guardians for the persons and estates of minors. This girl, inasmuch as she is eighteen years of age and is not a minor under section 8743, Remington's 1915 Codes and Statutes, is entitled to the payment of whatever lump sum has been awarded her, as there is no court having jurisdiction to appoint a guardian.

Yours respectfully,

D. E. TWITCHELL,
*Assistant Attorney General.*

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OLYMPIA, WN., February 13, 1919.

*Hon. C. V. Savidge, Commissioner of Public Lands, Olympia, Wn.*

DEAR SIR: We are in receipt of your letter of February 7, asking our opinion as to whether you should require proof of payment of 1918 taxes from holders of contracts for the purchase of state lands who may apply at this date for the issuance of deeds.

Section 6676, Rem. 1915 Code, requires that the contract for the purchase of state lands shall contain a covenant, among other things, that the purchaser "will pay all taxes and assessments that may be levied or assessed on such land".

Section 9139, Rem. 1915 Code, provides with respect to state lands held under contract that "no deed shall ever be executed until all taxes and municipal charges are fully paid thereon".

Section 9219, Rem. 1915 Code, as amended by chapter 142, Laws of 1917, provides that "all taxes upon real property * * * shall be due and payable to the treasurer as aforesaid on or before the thirty-first day of May in each year, after which date they shall become delinquent. * * * *Provided, however,* When the total amount of tax payable by one person is two dollars

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or more, then if one-half of such taxes be paid on or before said thirty-first day of May, then the time of payment of the remainder thereof shall be extended and said remainder shall be due and payable on or before the thirtieth day of November following; but if the remaining one-half of such taxes be not paid on or before the thirtieth day of November, then such remaining one-half shall be delinquent".

Section 9220, Rem. 1915 Code, requires the treasurer on receipt of the tax books from the county auditor to give notice that the tax books have been turned over to him for collection of taxes thereon on and after the first Monday of February.

Section 9235, Rem. 1915 Code, reads in part as follows:

"The taxes assessed upon real property shall be a lien thereon from and including the first day of March in the year in which they are levied until the same are paid, but as between a grantor and grantee such lien shall not attach until the first Monday of February of the succeeding year."

Section 6676, *supra*, requires land contracts to contain a covenant that the purchaser will pay all taxes and assessments levied or assessed on such real estate; and while this provision would hardly require the purchaser to pay taxes before the same become delinquent, it undoubtedly fixes the responsibility for the payment of these taxes on the purchaser, notwithstanding the provisions of section 9235 that as between grantor and grantee the lien of the taxes shall not attach until the first Monday of February. The responsibility of the purchaser for these taxes being fixed, the amount being known and capable of payment after the first Monday in February, in case of application for a deed the provisions of section 9235 would seem to fix the time of payment and prohibit the issuance of a deed at any time after the first Monday in February until the payment of the taxes levied the previous year.

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You are, therefore, advised that you should require proof of payment of 1918 taxes before issuing deeds to state lands at this time.

Yours respectfully,

JNO. A. HOMER,
*Assistant Attorney General.*

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OLYMPIA, WN., February 14, 1919.

*Mr. William D. Askren, Prosecuting Attorney, Tacoma, Wn.*

DEAR SIR: You have requested us to advise you as to whether or not the county auditor can legally issue a permit to a physician to purchase pure alcohol for the purpose of sterilizing surgical instruments. It is not clear from your letter whether the doctor wishes to import alcohol or to purchase it from a wholesale druggist, or whether he is only asking to secure a permit authorizing him to purchase alcohol from a retail druggist. We will, therefore, consider his rights in each instance.

Section 7 of initiative measure No. 3, as amended by chapter 19, Laws of 1917, provides:

"Nothing in this act shall be construed to prohibit a registered druggist or pharmacist, actually engaged in the wholesale drug business in this state, from selling alcohol to a retail druggist, a hospital or manufacturer, licensed to purchase the same under the provisions of this act, or from selling alcohol for export and shipping the same to places outside the state, *or to prohibit a registered druggist or pharmacist, actually engaged in the retail drug business in this state, from selling alcohol to any person holding a permit to purchase the same, issued under the provisions of this act;* * * * but it shall be unlawful for a registered druggist or pharmacist engaged in the wholesale drug business only, to sell alcohol to any other person than a retail druggist, a hospital, or a manufacturer, licensed to purchase the same under the provisions of this act, * * *."

Section 17, as amended, provides that every registered druggist or pharmacist engaged in the wholesale

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business and desiring to import alcohol for sale, and every registered druggist or pharmacist engaged in the retail drug business and desiring to import or purchase alcohol for sale or use in compounding or manufacturing drugs and medicines, and every person engaged in maintaining and conducting a hospital containing not less than twenty beds for patients, and desiring to import or purchase alcohol for use in such hospital for medicinal, surgical, massage, antiseptic or other hospital purposes only, and every person engaged in the business of manufacturing products containing alcohol other than intoxicating liquors, or products requiring the use of alcohol in their process of manufacture, and desiring to import or purchase alcohol for use in manufacturing such products, must file with the county auditor an application for a license to purchase, import or transport alcohol.

Section 5 of chapter 19 provides for a hearing upon the application for a license to import or purchase alcohol for the purposes provided in section 17, and the county auditor may or may not grant such application, depending upon the facts in the particular case.

Section 7 of chapter 19 makes it unlawful for any wholesale druggist to sell alcohol to any person other than a retail druggist, hospital or manufacturer licensed to purchase the same under the provisions of the act.

It is evident from the section last cited and the previous sections referred to or quoted, that a doctor cannot purchase alcohol for any purpose from a wholesale druggist, and he cannot secure a permit to purchase and transport alcohol from outside the state, for the reason that he is neither a wholesale or retail druggist, or person engaged in the business of manufacturing products containing alcohol, or engaged in maintaining or conducting a hospital.

We believe, however, that the doctor is entitled to a permit authorizing him to purchase alcohol from a re-

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tail druggist. Section 17, as amended, provides that every person desiring to purchase alcohol from a retail druggist for mechanical, chemical, scientific, medicinal, or hygienic purposes, under the provisions of this act, shall make and file with the county auditor of the county in which he resides an application in writing for a permit to purchase alcohol. The section further provides what the application shall contain.

Section 5 of chapter 19 provides in part as follows:

"Upon the filing of an application for a permit to purchase alcohol from a retail druggist, and the payment of a fee of ten cents, the county auditor, if he shall be satisfied of the truth of the statements made in the application and that the applicant is of good moral character, shall issue to the applicant an original and duplicate permit of like number and date as the application, which permit shall be for such quantity of alcohol as the auditor in the exercise of a sound discretion shall determine is reasonably necessary for the needs of the applicant, for the purposes stated in the application."

The sections quoted herein, as well as the other sections of initiative measure No. 3 as amended, are specific that any person, acting in good faith and seeking alcohol for a legitimate purpose, is entitled to a permit from the county auditor authorizing him to purchase alcohol from a retail druggist for mechanical, chemical, scientific, medicinal or hygienic purposes. We think it apparent that the use of alcohol for the sterilization of surgical instruments is within the purposes mentioned in section 17, *supra*. The only restriction upon this right is contained in that portion of section 7, as amended, which prohibits the sale of alcohol so diluted or adulterated as to be capable of use as a beverage. The statute makes no distinction between pure and denatured alcohol, and we think none can be implied.

Yours respectfully,

R. M. BURGUNDER,

*Assistant Attorney General.*



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OLYMPIA, WN., February 19, 1919.

*Mr. Thomas A. Stiger, Prosecuting Attorney, Everett, Wn.*

DEAR SIR: We have your letter asking our opinion as to whether the county game commission has power to employ a county game warden who receives a salary of $125.00 per month as clerk of the commission and pay him an additional $25.00 per month for services as clerk.

The answer to your inquiry suggests two questions for consideration: (1) Are the positions of county game warden and clerk to the county game commission incompatible, and (2) if they are not incompatible, may the person appointed as game warden lawfully be paid more than $125.00 per month, the limit fixed by the statute for his pay?

1. Section 5395-2, Rem. 1915 Code, provides in part as follows:

"The game commission for each county shall appoint a county warden. Each county warden shall receive a salary of not less than twenty-five dollars ($25) per month nor more than one hundred and twenty-five dollars ($125) per month, the amount of which shall be fixed by the county game commission of each county and shall be paid solely out of the money received from county game licenses and fines, and no salary shall be fixed by said commission in excess of the amounts of the receipts herein provided for."

Section 5395-6, Rem. 1915 Code, reads:

"The county game commission may appoint and employ a sufficient number of deputy game wardens and office assistants as may be necessary to carry out the purposes of this chapter, and fix their periods of service and compensation."

It is the settled rule of the common law, which would control in this instance owing to the absence of any statute covering the subject, that a public officer may not hold two incompatible offices at one time. The courts have studiously avoided the formulation of a general definition as to what constitutes incompatibility, but have considered the facts of the particular case in passing upon the question. However, some of the cases set forth

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certain tests of incompatibility to the effect that "offices are 'incompatible' when one has power of removal over the other * * * when one is in any way subordinate to the other * * * when one has power of supervision over the other * * * or when the nature and duties of the two offices are such as to render it improper from considerations of public policy for one person to retain both." *State ex rel. Klick v. Wittmer,* 50 Mont. 22, 144 Pac. 648. Mere physical impossibility of an officer to perform the duties of both offices will not constitute such incompatibility (Ops. Atty. Gen. 1911-12, p. 228).

Sections 5322, 5324 and 5325, 5326, 5326-1, 5395-3, 5395-7, 5395-10, 5395-11, 5395-18, Rem. 1915 Code, prescribe the duties of the county game warden, from which it appears that he is generally charged with the enforcement of the game laws of the state, but no provision has been found making the county game warden subject to removal, subordinate, or his acts or conduct in any manner subject to review or control by any clerk or office assistant of the county game commission.

We find no provision in law which would authorize the appointment of a clerk by the county game commission, except section 5395-6, above quoted. Neither this section nor any other provision of the statute prescribes the duties of "office assistants," and we assume that the work to be performed would be purely clerical; and that such "office assistant" would have no power to remove or direct or review in any manner the actions or conduct of the county game warden, and that the county game warden would have no control and exercise no authority over such office assistant.

We are, therefore, of the opinion, so far as we are advised from the provision of the statute as to the duties of a county game warden, and an "office assistant" of

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the county game commission, that no incompatibility exists and that the same may be held by one person.

2. While the statute above quoted would prohibit the payment of any sum in excess of $125.00 per month to any person for performing the duties of county game warden, it would not prohibit the person holding that office from receiving additional compensation for discharging the duties of some other compatible office, unless in violation of article II, section 25, and article XI, section 8 of the state constitution, prohibiting the increase of a public officer's compensation during his term of office.

If it be conceded that these constitutional provisions would apply to payment of compensation to an appointee of the county game commission, there are reasons why they would not prohibit the payment of additional compensation to the county game warden for discharging duties as "office assistant" to the county game commission. It is thoroughly established that these constitutional inhibitions do not prevent payment of additional compensation to an officer for duties performed not within the scope of his office, but outside of and in addition to his duties as prescribed or contemplated by law. *State ex rel. Seattle v. Carson,* 6 Wash. 250. The present statute does not require the county game warden to perform duties as clerk or office assistant for the county game commission, although it may be that the legislature could require that such work be done as a part of the duties of the office of county game warden without additional compensation. However that may be, these provisions of the constitution in no event apply to appointive officers who hold their positions for no definite term and who are subject to removal at any time by the appointing power. *State v. Gordon,* 238 Mo. 168, 142 S. W. 315. Note Ann. Cas. 1913-A, p. 316. We think it is clear that the county game warden is such an officer.

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We, therefore, conclude that the limitation of $125.00 as prescribed by section 5395-2, above quoted, is the limit which one may receive for discharging the duties of county game warden, but that he may lawfully receive additional compensation for performing duties as office assistant or clerk (the terms being synonymous) for the county game commission.

Yours respectfully,

JNO. A. HOMER,
*Assistant Attorney General.*

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OLYMPIA, WN., February 21, 1919.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: You have requested our opinion on the following questions:

1. **"Can a regularly elected, qualified and acting assessor (county of the seventh class) be employed by the county treasurer after his office hours as assessor have been completed, and be paid as a deputy treasurer for work in that department?"**

Section 9238, Rem. Code, provides that, if the county treasurer has reason to believe or is informed that the county assessor has not returned the full amount of personal property required to be listed in his county, or has omitted or made erroneous return of any property which is by law subject to taxation, he shall prepare a record setting out the facts with reference to the same and file it with the county board of equalization at its meeting on the third Monday in April. This section also provides that the county treasurer shall also make a record setting forth the facts relating to such manifest errors in description, duplicate assessments, clerical errors in extending the rolls, and such manifest errors in the listing of property which do not involve a re-valuation of property, such as the assessment of prop-

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erty exempted by law from taxation, or the failure to deduct the exemption allowed by law to the head of a family, as shall come to his attention after the rolls shall have been turned over to him for collection.

It appears from the section referred to that the county treasurer and his deputies are required to supervise the work of the county assessor in preparing the tax rolls, and in this respect the office of county assessor and deputy county treasurer are incompatible.

Offices are incompatible when one has power of supervision over the other, or when the nature and duties of the two offices are such as to render it improper from considerations of public policy for one person to retain both. *State v. Wittmer*, 144 Pac. 648; 2 Ann. Cas. 378.

You are advised that a county assessor cannot be employed as a deputy county treasurer.

**2. "Can the treasurer of a county raise the pay of his deputy without the consent of the county commissioners?"**

The power of fixing the salaries of deputy county officers rests only with the county commissioners. (Ops. 1917-18, p. 213).

Yours respectfully,

R. M. BURGUNDER,

*Assistant Attorney General.*

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OLYMPIA, WN., February 26, 1919.

*Mr. Fred C. Brown, Prosecuting Attorney, Seattle, Wn.*

DEAR SIR: We are in receipt of your letter of February 20, in which you ask our opinion upon the following facts:

Druggists and manufacturers who have taken out licenses for the importation and purchase of alcohol under the provisions of chapter 19, Laws of 1917, subsequently ascertain that owing to expansion of business the amounts specified in such licenses are insufficient to

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carry on their business. You ask whether or not the county auditor has power to amend existing licenses, or in the event that he has no such power, then whether or not he may, upon request of the licensees, cancel licenses theretofore issued and issue new licenses in lieu thereof.

Without reviewing the provisions of chapter 19 in detail, it may be said that the entire system there provided for the importation or sale of alcohol seems to contemplate the issuance of a license by the county auditor to cover all business done for a year subsequent to the date of the license. There is no provision for the amendment of existing licenses, and we think none can be implied. We can see no objection, however, to cancellation of a license and the issuance of a new one even though there is no such authorization in the statute. This license constitutes a privilege granted by the state to the licensee. There is no obligation imposed upon him to avail himself of that privilege during the full period prescribed. It may be revoked for cause or by his ceasing to engage in the business at the same location. We think the licensee has a right to make an application to the auditor to have his license cancelled, and that the auditor may perform the act of cancellation. In such event there would be no legal obstacle to the issuance of a new license providing the procedure required by section 3, chapter 19, Laws of 1917, be followed.

Yours respectfully,

L. L. THOMPSON,
*Assistant Attorney General.*

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OLYMPIA, WN., February 26, 1919.

*Mr. Otto W. Naef, Prosecuting Attorney, Ritzville, Wn.*

DEAR SIR: You have asked the opinion of this office upon the following questions:

1. May a retail druggist lawfully sell alcohol to any persons who fail to present a permit from the county auditor authorizing such purchase, even though such persons may present a prescription from a licensed physician for such alcohol?

Section 4 of Initiative measure No. 3 (ch. 2, Laws 1915) in general terms prohibits the sale of all intoxicating liquor except as in the act provided. Section 7 of the same act, as amended by section 1, chapter 19, Laws of 1917, in part provides:

"Nothing in this act shall be construed * * * to prohibit a registered druggist or pharmacist, actually engaged in the retail drug business in this state, from selling alcohol to any person *holding a permit to purchase the same*, issued under the provisions of this act * * *."

Section 17 of initiative measure No. 3, as amended by section 3, chapter 19, *supra,* provides among other things that "every person desiring to purchase alcohol from a retail druggist for mechanical, chemical, scientific *medicinal,* or hygienic purposes, under the provisions of this act, shall make and file with the county auditor of the county in which he resides, an application in writing for a permit so to do". Said section then provides the form of such application.

Section 6 of chapter 19 provides a form of permit to be used "for the purchase of alcohol for mechanical, chemical, scientific, medicinal or hygienic purposes, from a retail druggist". These sections clearly prohibit the sale of alcohol by retail druggists except upon presentation of a permit from the county auditor, unless they are modified by section 8, initiative measure No. 3, as amended by section 2, chapter 19, *supra,* which provides:

"Nothing in this act shall be construed to prohibit a licensed physician from administering alcohol, but it shall be unlawful for

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any licensed physician to administer diluted or adulterated alcohol, or alcohol compounded with any other substance, in such proportions that it shall be capable of being used as a beverage, and, it shall be unlawful for any licensed physician to issue a prescription for alcohol to be diluted or adulterated, or compounded with any other substance in such proportions that it shall be capable of being used as a beverage, and it shall be unlawful for any druggist or pharmacist to knowingly fill any prescription for any diluted or adulterated alcohol or alcohol compounded with any other substance, in such proportions that it shall be capable of being used as a beverage."

While this section would perhaps seem to imply that druggists might fill a prescription without presentation of a permit, we think such implication is not strong enough to justify the druggist in disregarding the plain language of those provisions of the statute before referred to. You are accordingly advised that a permit must be presented by persons purchasing alcohol from retail druggists in all cases.

2. May alcohol which has been denatured according to formulas prescribed by the federal internal revenue department to such an extent as to make it a poison be sold by druggists without restriction in so far as any statutes relating to the sale of intoxicating liquors are concerned?

Section 2 of initiative measure No. 3 provides:

"The phrase 'intoxicating liquor,' wherever used in this act, shall be held and construed to include whiskey, brandy, gin, rum, wine, ale, beer and any spirituous, vinous, fermented or malt liquor, and every other liquor or liquid containing intoxicating properties, which is capable of being used as a beverage, whether medicated or not, and all liquids, whether proprietary, patented or not, which contain any alcohol, which are capable of being used as a beverage."

This section was not modified or amended by chapter 19, Laws of 1917. We think it apparent that alcohol so denatured as to make it a poison cannot be said to be an intoxicating liquor within the purview of the prohibition statutes.

Further support for this conclusion is found in the provisions of section 25 of initiative measure No. 3, which provides:

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"The provisions of this act shall not be construed to prohibit the manufacture of vinegar, sweet cider or unfermented fruit juice for domestic consumption or for sale, *nor to prohibit the manufacture and sale of denatured alcohol.*"

Yours respectfully,
L. L. THOMPSON,
*Assistant Attorney General.*

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OLYMPIA, WN., February 26, 1919.

*Hon. C. R. Jackson, State Tax Commissioner, Olympia, Wn.*

DEAR SIR: We are in receipt of your letter of February 19, in which you ask whether or not ships under construction and shipbuilding materials now in the yards are properly assessable for purposes of general taxation.

Section 9098, Rem. 1915 Code, insofar as is here material, provides:

"All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say: * * *

"Fifth. All ships, vessels and boats in actual construction and all materials, especially designed and set apart for the construction of any such ship, vecsel or boat in process of building within this state, shall be exempt from taxation. * * *"

This section exempts from taxation all ships under process of construction and material set apart for such construction, and if it is constitutional, it is apparent that such vessels are not assessable.

In our opinion this exemption must be considered invalid under the decision of the supreme court of this state in the case of *Pacific Cold Storage Company v. Pierce County,* 85 Wash. 626. In that case the court had before it the constitutionality of a proviso contained in section 9093, Rem. 1915 Code, which provided that ships or vessels used in trade between this state and any other state or foreign countries should not be listed for the purpose of taxation in Washington. The court referred

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to article 7, section 2, of the state constitution, which provides for a uniform and equal rate of assessment on all property in the state, and concluded that it was beyond the legislative power to exempt such vessels. We can see no sound distinction between the facts of that case and those presented by your letter. If the legislature cannot constitutionally exempt vessels engaged in interstate or foreign commerce from taxation, we think it equally clear that it cannot exempt ships under process of construction.

In direct answer to your inquiry you are, therefore, advised that ships under construction and materials set aside for such construction are assessable for taxation in the same manner as other property in the state.

Yours respectfully,

L. L. THOMPSON,
*Assistant Attorney General.*

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OLYMPIA, WN., February 27, 1919.

*Mr. F. A. Smith, Prosecuting Attorney, Goldendale, Wn.*

DEAR SIR: You have requested our opinion on the following questions arising under sections 5730 to 5782, inclusive, Rem. 1915 Code, as amended by chapter 72, Laws of 1917, commonly known as the Donohue Road Law.

1. **"Can two roads be improved under one petition?"**

The purpose of this law is to provide for the improvement of established highways leading from an incorporated city or trade center located on a railroad, or navigable body of water, or extending a road previously improved. Without citing or setting forth the different sections of this statute, we will state that in our opinion it was not intended to permit the improvement of two roads under one petition. *Chelan County v. Navarre,* 38 Wash. 684.

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You are accordingly advised that two roads cannot be improved under one petition.

2. "Where several petitions for improvement are filed with the county commissioners, what step in the procedure determines a priority of right of such districts to application of the funds of the general road and bridge fund of a county in which such petitions are filed?"

The different sections of the law provide the procedure for the improvement of a highway thereunder, and in several instances require the commissioners to take certain action within a certain specified time from the date that certain reports are filed. The law, however, does not require the county commissioners to let a contract for the construction of the improvement within any certain period of time.

We believe that the question of what roads shall be constructed in any particular year or within any particular time is vested in the discretion of the commissioners, and that until a contract for the improvement of the highway is awarded, no application has priority over any other application for the improvement of the highway.

3. "Where a petition is filed for the improvement of a highway, and a construction engineer is appointed by the county commissioners for such district, after which the petition for the formation of said district is dismissed on account of failure to give notice of the hearing upon the petition, is it necessary for the county commissioners to reappoint a construction engineer for such district upon the filing of a new petition for the creation of a district?"

Section 5737, Rem. 1915 Code, as amended, requires notice to be given of the time and place of the hearing on the petition for the improvement of a highway, and authorizes the commissioner upon such hearing to order the improvement.

Section 5738, Rem. 1915 Code, as amended, provides:

"If the improvement is ordered by the board of county commissioners, the board may require the county engineer to perform all engineering in connection with, and supervise the construction of

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**said improvement, or may, at the request of the petitioners, employ a construction engineer for that purpose and fix his compensation, and such compensation shall be paid by the county."**

The authority of the county commissioners to employ a construction engineer is dependent upon the order of the commissioners granting the application for the improvement of the highway, which in turn is dependent upon a full hearing held after the required notice has been given. The fact that the county commissioners have ordered the improvement without giving the required notice does not authorize them to employ a construction engineer, and upon dismissal of the petition for failure to give notice of the hearing the appointment of the construction engineer is revoked.

If another petition for the improvement of the same highway is thereafter filed with the commissioners, and the improvement of the highway is ordered after legal notice has been given, the county commissioners may employ a construction engineer, but need not necessarily employ the engineer originally appointed.

**4. "Is it necessary for the county commissioners, under the provisions of section 14, chapter 72, 1917 Session Laws, to call for bids for the total construction of a highway at one time, or may they call for bids at different times for different portions of the work, not knowing what the aggregate of bids for the total work will be?"**

Section 14, *supra,* authorizes the commissioners to divide the improvement into sections of a more or less number of lineal feet, and to call for bids for each kind of work to be done or material to be furnished on any one or more of such kinds of labor as they may believe to be advisable.

Section 5766, Rem. 1915 Code, as amended, in part provides:

**"The board of county commissioners may reject any or all bids if in their judgment good cause exists therefor, *or if the total amount of bids for the several items of construction for which bids were called for shall exceed the estimated cost* of construction; but**

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**otherwise they shall award the contract or construction to the lowest and best responsible bidder or bidders who shall give satisfactory evidence of ability to perform the contract or contracts."**

The section last quoted, in which the commissioners are authorized to reject all bids if the total amount of bids exceeds the estimated cost of construction, could never become effective if the commissioners called for bids at separate times and awarded contracts for the construction of parts of the highway without knowing the amount that would be required to construct the balance of the highway. This law apparently requires that all contracts should be awarded at the same time in order that the entire highway might be improved at the same time. If the commissioners are authorized to award contracts at different times for the improvement of parts of the highway, it would be impossible for them to know in advance of the time work commenced that the total amount that they would be required to pay the contractors for the improvement of the highway would not cause the county or road district, or the land included therein, to become indebted beyond the constitutional limit.

We believe that the county commissioners should call for bids for the entire construction of the highway at one time, but that in any event it is necessary that all contracts should be awarded at the same time.

5. **"Under section 3, chapter 72, 1917 Session Laws, have the board of county commissioners a right to continue the hearing upon a petition for improvement on the date set for such hearing, and if so, what notice should be given of the time to which such hearing is continued?"**

The section referred to, being section 5737, Rem. 1915 Code, as amended, provides:

**"If the bond be approved by the clerk of the board of county commissioners, he shall immediately deliver a copy of the petition to the commissioners who may appoint a time for the hearing and consideration of said petition, and if the commissioners upon the hearing find against the improvement, they shall dismiss the petition**

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and proceedings at the cost of the petitioners; and they shall cause an itemized bill of costs to be made up by the clerk for their examination and approval, which shall include the per diem of the engineer, together with all other costs necessarily made."

This section does not in express words provide that the commissioners may adjourn or continue the hearing, but they would undoubtedly have the authority to continue the hearing to a later date, especially if the county engineer had not made a preliminary survey and an estimate of the cost prior to the date of the hearing. In Elliott on Roads and Streets (3rd Ed.) Vol. 1, sections 366 and 367, it is said:

"Where a time is fixed by the notice for a hearing, then the case must generally be taken up at the time designated or a new notice given. It is, of course, not necessary to complete the investigation at the time specified, but some steps must then be taken. * * * Where, however, nothing is done at the appointed time, justice demands that a new notice should be served, since to hold otherwise would result in keeping a party constantly watching the proceedings for an indefinite length of time. * * * If the petition is taken up at the appointed time, then adjournments and postponements may be ordered, unless there is some prohibitory provision in the statute."

"Where an effective notice has been given, it extends to all subsequent proceedings, except in cases where a different provision is expressly or impliedly made by statute, or where some unusual or special step is taken; for persons once in court are bound to take notice of all ordinary intermediate proceedings. If, however, for any cause there is a failure to take some steps in the matter at the time appointed, or if there is an adjournment to a time not definitely fixed, a new notice must usually be given or the entire proceedings will fail."

You are accordingly advised that the county commissioners have a right to continue the hearing upon the petition for the improvement of a highway to some later meeting, and if some action was taken on the date fixed, then no new notice need be given. However, if the only action taken on the date fixed is to continue the hearing to a later time, then we believe that notice of the date to which the matter has been continued should be given in the same manner as is required originally.

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6. "Where an improvement district has been established and the road to be improved lies within less than two miles from the boundary of the county in which such improvement is being made, will such proximity to the county boundary prevent the improvement of the road and assessing of the property in the district for the payment of its proportion of the cost of such improvement?"

The only limitation on the construction of a highway under this law is contained in section 5732, Rem. 1915 Code, which provides that no road improvement shall be located or commenced unless it has its beginning at the boundary limits of an incorporated city or trade center located on a railroad or a navigable body of water, or connected with a road or road system already improved under this chapter or with a road which has been otherwise constructed of such a nature to permit of heavy freighting and rapid travel on the same at any time of the year. It is provided, however, in section 5731, Rem. 1915 Code, as amended, that the words "improvement boundary," as used in the law, shall be construed to mean lines on either side of the road following the meanders thereof and two miles distant from the center line of improvement. It is the duty of the appraisers to make an assessment of benefits to the lots and lands lying within the improvement boundary.

These provisions of section 5731, *supra,* require the inclusion within the improvement boundary of all territory within two miles from the center line of the improvement, but if part of the land in the improvement boundary lies in another county the commissioners would not be prevented from making the improvement. The commissioners and the appraisers would have no authority, however, to assess any part of the cost of the improvement to land lying in an adjoining county.

7. "Under section 5733, as amended, can a road be improved by making an eight-foot water-bound macadam and a ten-foot concrete, making the total surface roadbed eighteen feet?"

This section provides that an improved road shall be uniformly graded to a width of not less than sixteen feet,

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and that a road way shall be constructed upon the graded road in such manner and of such material as will permit of heavy freighting and rapid traveling during any time of the year, and if such construction shall be of macadam, concrete, brick or other hard surface, it shall not be less than sixteen feet wide. The only restriction in this section is that, if the road is improved with a hard surface it shall not be less than sixteen feet wide, and we can see no objection to using both concrete and macadam in the construction of the road.

Yours respectfully,

R. M. BURGUNDER,

*Assistant Attorney General.*

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OLYMPIA, WN., March 12, 1919.

*Hon. H. O. Fishback, Insurance Commissioner, Olympia, Wn.*

DEAR SIR: We have your letter requesting our opinion on the following questions:

1. "If a broker or an agent is licensed under the laws of this state, can he open offices in different towns or cities and maintain the several offices and secure solicitors to work out of these several offices under the one license?

2. "Is a solicitor, licensed by the department for an agent having an office in some city, permitted to go to any part of the state and solicit insurance for the agent for whom he is licensed?"

Section 6059-2., Rem. 1915 Code, contains the following definitions:

"'Agent' or 'Insurance Agent' is a person, copartnership, corporation, attorney, board or committee duly appointed and authorized by an insurance company, to solicit applications for insurance to be known as a soliciting agent, or to solicit applications and effect insurance in the name of the company, to be known as a recording or policy writing agent, and to discharge such other duties as may be vested in or required of the agent by the company.

"'Solicitor' or 'Insurance Solicitor' is a person duly appointed, authorized and employed by a duly commissioned agent to solicit,

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receive, and forward applications for insurance and to collect premiums for the agent.

" 'Broker' or 'Insurance Broker' is any person, copartnership or corporation, who, for compensation, not being appointed agent for the company in which insurance or reinsurance is effected, acts or aids in any manner in negotiating contracts of insurance or reinsurance or placing risks or effecting insurance or reinsurance for a party other than himself or itself."

Section 6059-44 requires every insurance agent, solicitor or broker to procure an annual license from the commissioner, and prescribes a penalty against any company, corporation or association or its agents, that shall solicit insurance or issue a policy without having complied with the laws of the state.

The evident purpose of the legislature in requiring the licensing of agents, brokers and solicitors was to place it in the power of the insurance commissioner to be advised as to the character and qualifications of those applying for a license, the issuance of which would authorize them to solicit insurance business from the public.

From the definitions above quoted it will be noted that there are two kinds of agents, to-wit: a soliciting agent, that is, one who is authorized by an insurance company to solicit applications for insurance; and a policy writing agent, that is, one who is authorized to solicit applications and effect insurance in the name of the company; while a broker is defined as a person who is not appointed as an agent for any particular company, but who acts or aids in any manner in negotiating contracts of insurance or re-insurance, or placing risks or effecting insurance or re-insurance, for a party other than himself.

We find nothing in the definition of an agent or broker, or in any of the provisions of the insurance code, restricting the territory within which a duly licensed agent or broker may operate, and we believe that such agents or brokers are free to select any section of the

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state for the transaction of business for which they are licensed.

In answer to your first question, you are, therefore, advised that a broker or agent, duly licensed under the laws of this state, may open and maintain offices in different towns or cities, and employ solicitors to work out of such offices, under one agent's or broker's license.

The statute defines a solicitor as a person who is appointed or employed by an agent to solicit, receive and forward applications for insurance, and to collect premiums for the agent. As in the case of agents and brokers, we find nothing in the statute which would restrict the territory within which a duly licensed solicitor may operate. On the contrary, we think the statute contemplates that a solicitor may engage in the business authorized by his license in any and all parts of the state, as he sees fit.

In answer to your second question, you are therefore advised that a duly licensed solicitor for an agent having an office in some city may go to any part of the state and solicit insurance for such agent.

Yours respectfully,

JNO. A. HOMER,
*Assistant Attorney General.*

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OLYMPIA, WN., March 15, 1919.

*Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Olympia, Wn.*

DEAR MADAM: We have your letter of March 8 as follows:

**"School District No. 34, Kitsap county, entered into contracts with its teachers before the first of June, 1918, to teach for a period of ten months beginning September 1, 1918. Subsequently the directors of School District No. 34 entered into contracts for the erection of an addition to a building. They met the obligation of**

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this last contract by issuing warrants against the general school fund. The total amount of warrants issued to date for the current school year now equals the estimated revenues of the district for the current school year. The county auditor cannot therefore issue further warrants and the teachers cannot be paid for the period remaining.

"Will you kindly give us your opinion on the following questions: Since the district can no longer issue warrants and since the indebtedness is almost up to the five per cent limit, will the district eventually be compelled to pay the teachers for the remainder of the school year, (1) if school is closed; (2) if school remains opened? In case the district is compelled to pay the teachers, does such payment invalidate warrants issued for building purposes?"

You do not advise us as to the class of school district No. 34, nor as to whether a special levy of taxes was made for the purpose of paying the cost of the addition to the building. Neither do you advise as to whether an election was held to authorize indebtedness in excess of one and one-half per cent. of the assessed valuation of the taxable property of the school district, although we assume that such excess has been authorized by the voters of that district.

You are aware of the holdings of this office and of the decision of the supreme court that money in general fund cannot lawfully be used for the construction or addition to a school building, at least unless a special levy of taxes has been made for that purpose. (Opinions 1911-1912, p. 205; *Shelton v. Purdy,* 17 Wash. 135.) We assume that at the time the contract of employment of teachers of this district was entered into that the indebtedness of the district was not in excess of that allowed by law, and that these contracts did not at that time create an obligation the payment of which would bring the indebtedness of the district above the limit. If this is a fact, it would seem that the expense incurred in building the addition to the schoolhouse resulted in bringing the indebtedness beyond the limit allowed by law, and that consequently such indebtedness and the warrants issued therefore would be void (*Wolfe v. School District,* 58

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Wash. 212.), at least to the extent that the amount of that indebtedness, added to the valid indebtedness of the district, exceeds the amount permitted by the statute and constitution. In other words, if the contract for the employment of the teachers was a valid indebtedness at the time it was made, it would not subsequently be rendered invalid by the incurring of other indebtedness which, added to the indebtedness incurred under the teachers' contract, would exceed the legal amount, but rather the "other" or subsequently incurred indebtedness would be invalid.

Therefore, if no tax levy was made for the purpose of building an addition to the school, the indebtedness on that account would for that reason be void, and the warrants issued in payment thereof invalid. Such being the case, we assume that the question of the payment of the teachers' salaries in accordance with their contract would not, aside from the question of the indebtedness on account of the building, exceed the indebtedness that may legally be incurred.

Yours respectfully,

JNO. A. HOMER,

*Assistant Attorney General.*

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OLYMPIA, WN., March 17, 1919.

*Mr. A. F. Appleton, Prosecuting Attorney, Dayton, Wn.*

DEAR SIR: You have requested our opinion on the following question:

**"May one use the 20 per cent or reserve of the road district fund raised by the levy for the year 1917 where no levy was made in 1918. Should the road district do this, there would be no surplus left. This is a case where none of the 1917 levy was used because of the high price of material during the last year of the war and having a substantial sum now on hand it is desired to go ahead with needed road improvements. In other words, may they safely use up the entire balance on hand (1917), especially where there was none raised in 1918?"**

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Section 5590-5 of 3 Rem. & Bal. Code provides in part as follows:

"The board of county commissioners shall have no power to create a debt or incur any liabilities, or in any way bind the county for any other purposes mentioned in sections 5590-2 and 5590-3 for any amount in excess of 80 per centum of the amount levied in the fiscal year for either the general road and bridge fund or any of the district road and bridge funds unless after deducting such 80 per centum there is cash in the particular fund against which the liability is incurred: * * *"

The object of this statute is to keep the general road and bridge fund and the road district funds on a cash basis and at the same time to prevent them from becoming indebted in excess of the revenues. A road district in addition to the money derived from the levy of the fiscal year may expend any surplus from the previous year. In the particular case the road district not having expended any of the money raised for the year 1917 may now expend all of the money that has been collected.

Yours respectfully,

R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., March 17, 1919.

*Hon. L. H. Darwin, State Fish Commissioner, Seattle, Wn.*

DEAR SIR: You have requested us to advise you if you have the authority to arrest persons holding fishing licenses but who have since the issuance thereof renounced their declaration of intention to become citizens of the United States in order to avoid military service.

By the acts of Congress approved July 9, 1918, and August 31, 1918, it was provided:

"That a citizen or subject of a country neutral in the present war who has declared his intention to become a citizen of the United States shall be relieved from liability to military service upon his making a declaration in accordance with such regulations as the

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president may prescribe, withdrawing his intention to become a citizen of the United States, *which shall operate and be held to cancel his declaration of intention to become an American citizen,* and he shall forever be debarred from becoming a citizen of the United States."

Section 5150-58, Rem. 1915 Code, which was reenacted in section 13, chapter 169, Laws of 1917, provides as follows:

"It shall be unlawful for any person to fish or take for sale or profit any salmon or other food or shell fish in any of the rivers or waters of this state or over which it has concurrent jurisdiction in civil and criminal cases, unless such person be a citizen of the United States or has declared his intention to become such and is and has been for twelve months immediately prior to the time he engages in such business an actual resident of this state or an adjoining state."

By the provisions of section 5150-43, Rem. 1915 Code, a person who had declared his intention to become a citizen of the United States could secure a license entitling him to catch salmon or other food or shell fish. However, if he should subsequently withdraw his declaration in order to escape military service, the holding of a license would be no defense to a prosecution under section 58, *supra.* In such a prosecution, his alienage at the time of the alleged offense would be the controlling factor and not his status at the time the license was issued.

You are advised that no person who has withdrawn his declaration of intention has a right to fish or take for profit any salmon or other food or shell fish in any of the rivers or waters of this state under the provisions of section 13, chapter 169, *supra,* and in any prosecution for a violation of this section, the burden of proof will be upon the defendant to establish the fact of his citizenship. Sections 5150-44, Rem. 1915 Code.

Yours respectfully,

R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., March 18, 1919.

*Hon. C. W. Clausen, State Auditor, Olympia, Wn.*

DEAR SIR: You have asked our opinion as to whether one who is a duly qualified and acting constable, under salary, may as a private citizen make a valid service of summons in a case instituted in the superior court as provided by section 225, Rem. 1915 Code; and if so, whether he should be required to pay over to the county the fees paid him for such service.

Section 225, Rem. 1915 Code, reads:

**"In all cases, except when service is made by publication, as hereinafter provided, the summons shall be served by the sheriff of the county wherein the service is made or by his deputy, or by any person over twenty-one years of age, who is competent to be a witness in the action, other than the plaintiff."**

From this section is would seem to be clear that the constable as such is not authorized or required to serve a summons for the commencement of an action in the superior court. We are of the opinion, however, that in his capacity as a private citizen, possessing the quailfications required by section 225, he may make a valid service of summons, although fees for his services in such case would not be properly taxable as costs. (*Parks v. Newell,* 87 Wash. 431.) There being no statute prescribing the fee which such person shall receive for serving a summons, the amount of the fee would be a matter of contract between such person and the one in whose behalf the service is made, which amount the constable, in our opinion, would be entitled to retain so long as the services rendered do not conflict of interfere with the discharge of the duties required of him as a constable.

Yours respectfully,

JOHN A. HOMER,
*Assistant Attorney General.*

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OLYMPIA, WN., March 18, 1919.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: You have requested our opinion on the following questions:

1. What fee, if any, should the county auditor charge for filing the certificate of sale issued to the purchaser of land sold for delinquent assessments of an irrigation district?

Section 6442, Rem. 1915 Code, in part provides:

"After receiving the amount of assessments and cost, the county treasurer must make out in duplicate a certificate dated on the day of sale, * * *. The certificate must be signed by the treasurer and one copy delivered to the purchaser and the other filed in the office of the county auditor of the county in which the land is situated."

Section 3936, Rem. 1915 Code, authorizes the county auditor to collect a fee of twenty-five cents for filing instruments except chattel mortgages and conditional sale contracts, other than for recording. This section, however, does not apply to services performed for county officers. Section 6442, *supra*, makes it obligatory upon the treasurer to file this certificate in the office of the county auditor. The only fee which he is authorized to charge is a fee of $1.00 for the duplicate certificate of sale which he delivers to the purchaser, which fee must be accounted to the irrigation district.

In our opinion no additional fee can lawfully be collected for the filing of the certificate of sale in the office of the auditor.

2. Will the making of an appropriate entry under the proper headings in the auditor's register of irrigation certificates of sale prepared by the bureau of inspection satisfy the requirements of section 6444, Rem. 1915 Code, as amended by section 7, chapter 162, Laws of 1917, providing that a statement of subsequent assessments paid by the purchaser of the land shall be filed with and recorded by the county auditor?

"The word 'recorded' in ordinary usage signifies copied or transcribed into some permanent book. In Anderson's Law Dictionary, the term 'recording' is defined: 'copying an instrument into the

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public records in a book kept for that purpose by or under the superintendence of the officer appointed therefor." *Cady v. Purser*, 131 Cal. 552, 63 Pac. 844.

You are advised that the statement showing the payment of subsequent assessments must be copied or transcribed into some book kept for that purpose, and that such statement is not recorded when certain facts and figures therein are entered in another book kept by the county auditor.

Yours respectfully,
R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., March 19, 1919.

*Mr. Fred C. Brown, Prosecuting Attorney, Seattle, Wn.*

DEAR SIR: You have asked the opinion of this office upon the question of whether a motor truck engaged in a general trucking business, but which incidentally thereto carries school children to and from school morning and evening, is a motor vehicle "for hire" and therefore required to pay the license fees required by chapter 46, Laws of 1919.

Subdivision 11, section 1, of chapter 59, Laws of 1919, defines for hire as follows:

"11. 'For hire' shall be taken to mean all motor vehicles, other than auto stages, used for the transportation of persons, for which transportation remuneration of any kind is received, either directly or indirectly and shall include motor hearses, dead wagons and ambulances."

The facts as stated by you fall clearly within this definition, as these trucks are used for carrying passengers for a direct remuneration. While it is true such trucks are used to a greater extent for transporting commodities, yet the transporting of passengers is not an occasional use nor merely incidental to its trucking business, for passengers are carried for hire each day, and it

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is a part of the permanent use to which the truck is put, even though a small portion of each day is occupied in such use.

You are, therefore, advised that a truck so used is a "for hire" motor vehicle within the meaning of the definition above quoted.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., March 20, 1919.

*Mr. E. M. Gibbons, Prosecuting Attorney, Pasco, Wn.*

DEAR SIR: We have your letter submitting the following questions:

**"Where there is a certificate of delinquency out for general taxes on a piece of land and the land is advertised and sold for delinquent assessments under the irrigation district law and it is bought in by a third party, what are the rights of the two respective parties with reference to redemption? (1) Can the holder of the general tax certificate redeem from the sale? (2) Or can the purchaser at the sale redeem the general tax certificate? (3) Does the purchaser at the sale acquire the title to the land, subject to the right of the original holder to redeem or does he merely hold a lien on the land till it ripens into title at the end of two years?"**

Section 6438, Rem. 1915 Code, after declaring the lien of an irrigation district assessment, provides that the "lien shall be paramount and superior to any other lien theretofore or thereafter created, whether by mortgage or otherwise, except for a lien for prior assessments and for general taxes," and that "such lien shall not be removed until the assessments are paid or the property sold for the payment thereof, as provided by law."

Section 6444, Rem. 1915 Code, as amended by chapter 162 of the Laws of 1917, provides, in the case of property sold for a delinquent irrigation district assessment, that "a redemption of the property sold may be

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made by the owner or any party in interest within two years from the date of purchase * * *. If the property is not redeemed within two years from the sale, the treasurer must make to the purchaser, or his assignees, a deed of the property, reciting in the deed substantially the matters contained in the certificate, and that no person redeemed the property during the time allowed by law for its redemption, * * *"

Section 9258, Rem. 1915 Code, which is a part of the statute relating to foreclosures of certificates of delinquency issued on account of general taxes, provides that:

"Any person owning an interest in lands or lots upon which judgment is prayed, as provided in this chapter, may in person or by agent pay the taxes, assessment, penalties, interest and costs due thereon to the county treasurer of the county in which the same are situated, at any time before the execution of the deed; and for the amount so paid he shall have a lien on the property liable for taxes, assessments, penalties, interest and costs for which judgment is prayed; and the person or authority who shall collect or receive the same shall give a receipt for such payment, or issue to such person a certificate showing such payment."

1. It is a general rule that in the absence of a controlling statute the lien for general taxes is paramount and superior to a lien for special assessments, and that the foreclosure of a certificate of delinquency for general taxes will operate to cut off the lien of the special assessment. *The Pennsylvania Company v. City of Tacoma,* 36 Wash. 656. We find no provision in the law changing this rule with respect to irrigation district assessments, and, in fact, section 6438, *supra,* expressly provides that the lien of an irrigation district special assessment shall be inferior to the lien for general taxes. (Ops. Atty. Gen. 1915-16, p. 309.)

It follows from this that there is no necessity for the holder of a certificate of delinquency for general taxes to redeem from the assessment for the irrigation district assessment. We find no statute which would authorize or require a redemption from a special assessment of an

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irrigation district except section 6444, *supra,* which authorizes a redemption from such an assessment by the owner of the property or "any party in interest." In view of the fact that an irrigation district assessment, or a sale for delinquency thereof, can make no difference to the rights of a holder of a certificate of delinquency for general taxes, we are of the opinion that the holder of such a certificate is not a "party in interest" within the meaning of that provision which would authorize him to redeem from such an assessment. You are therefore advised, in answer to your first question, that the holder of a certificate of delinquency for general taxes is not entitled to redeem from a special irrigation district assessment.

2. Section 9258, *supra,* authorizes any person owning an interest in lands on which it is sought to foreclose a certificate of delinquency for general taxes, to redeem from the lien for such general taxes at any time before the execution of the deed. The supreme court of this state has held that a certificate of purchase issued on a sale for a delinquent city tax, evidenced sufficient interest in the property to authorize the holder thereof to redeem from the lien of a general tax, which lien was superior to the lien of the city tax. *Meagher v. Sprague,* 31 Wash. 549. We are therefore of opinion that the holder of a certificate of purchase issued under a sale for a delinquent irrigation district assessment owns an interest in the lands within the meaning of section 9258, *supra,* sufficient to entitle him to redeem from a certificate of delinquency issued for general taxes.

3. Section 6444, *supra,* provides that a redemption of property sold for a delinquent irrigation district assessment may be made within two years from the date of purchase, and also provides that, at the expiration of two years from the date of purchase, no redemption having been made, the treasurer shall make a deed covering

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the property to the purchaser or his assignees. Under these provisions, the purchaser does not acquire the title to the land until after the expiration of two years from the date of purchase and the issuance of a deed to him.

Yours respectfully,

JNO. A. HOMER,
*Assistant Attorney General.*

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OLYMPIA, WN., March 21, 1919.

*Mr. Elmer E. Halsey, Prosecuting Attorney, Asotin, Wn.*

DEAR SIR: You ask the opinion of this office on the following question:

"Can a motor truck owned by a resident of Idaho, who has complied with the laws of that state as to registration and licensing of the truck, transport commodities, merchandise, and freight, from Idaho into Washington, without obtaining a license in this state, such transportation by motor truck being in the regular course of business of a merchant delivering goods in Washington, as incidental to the sale in Idaho, or in case of a dray line or private person using his truck to transport merchandise for stated compensation from Idaho into Washington."

Section 6, chapter 59, Laws of 1919, provides:

"Any person resident of another state or country may bring into this state any motor vehicle and operate the same without obtaining a license therefor: *Provided*, Such person has complied in all respects with the laws of his own state or country as to the registration or licensing of motor vehicles, and: *Provided, further*, That such a motor vehicle is not used in this state for hire, and: *Provided, further*, That any owner of a motor vehicle who resides in this state for a period exceeding ninety days shall not come under the exemption provided for herein and any motor vehicle used in this state for a continuous period exceeding ninety days shall be subject to the license fees as provided for in this statute."

The answer to your question depends upon the construction to be given the phrase "for hire." If the trucks in the instant case are to be considered motor vehicles for hire, it is apparent that they must pay a

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license in this state. Subdivision 11 of section 1, chapter 59, *supra,* defines "for hire" as follows:

"11. 'For hire' shall be taken to mean all motor vehicles, other than auto stages, used for the transportation of persons, for which transportation remuneration of any kind is received, either directly or indirectly, and shall include motor hearses, dead wagons and ambulances."

Obviously, the trucks here involved are not for hire within the meaning of this definition, as they do not transport or carry persons, but merely carry goods and merchandise. It follows that such trucks can lawfully be operated in the manner outlined in your inquiry without procuring a license in this state, subject, however, to the limitation of time prescribed in section 6, *supra.*

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., March 25, 1919.

*Mr. Loomis Baldrey, Prosecuting Attorney, Bellingham, Wn.*

DEAR SIR: We are in receipt of your letter of March 21, which reads as follows:

"A question has arisen concerning section 1, chapter 46, Session Laws of 1919, relating to automobiles. The section says, 'automobiles for hire weighing 1500 lbs., or less, $20.00; and in addition thereto at the rated passenger capacity per passenger $3.00.' The question is, what is meant by rated passenger capacity; for instance, a Ford being used as a jitney—a touring car carrying two passengers upon the front seat, and three upon the rear—should this car pay $20.00 and $15.00 or $20.00 and $12.00, that is, is the driver counted as one of the passengers? We would like your construction of this immediately. You are of course informed, that the manufacturer rates this car as a five passenger car, and our construction is that when the law says rated capacity it is the manufacturer's rating."

Section 1, chapter 46, Laws of 1919, provides a varying schedule of fees to be collected for the operation of

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automobiles for hire, depending upon the weight of the car in each case; and also provides for a fee "in addition thereto at the rated passenger capacity per passenger, $3.00."

While it is true that manufacturers in rating the capacity of a car usually include the driver, we think such a construction not applicable here. In our opinion the words "rated passenger capacity" were used advisedly in view of the use to which the car was to be put. The additional fee is exacted because the car is to be used for the carriage of passengers for hire, and increases in proportion to the number carried. In that sense it cannot be said that the driver is a passenger on the car, and we are of the opinion that the seat occupied by him should be excluded in determining the passenger capacity of the car.

Yours respectfully,
L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., April 9, 1919.

*Mr. Thomas L. O'Leary, Prosecuting Attorney, Olympia, Wn.*

DEAR SIR: We are in receipt of your letter of April 2, from which we quote the following:

"The proprietor of a barber shop, who also works in the shop, and is manager thereof, has applied to the county auditor for permission to import into the state five (5) gallons of alcohol every two months. The application is made out in the form suggested by section 3, of chapter 19, of the Laws of 1917, and shows that the applicant is engaged in the business of 'Barber shop and baths and manufacturer of tonics and face lotions.' A showing could probably be made by him that the tonics and face lotions, which he makes up in the shop, are not only used in the shop, but are also sold to customers.

"Is this applicant entitled to a license authorizing him to import alcohol into the state either as a manufacturer, as that word is used

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in section 3, of chapter 19, of the Laws of 1917, or is he entitled to such a license in any other capacity?"

Section 3, chapter 19, Laws of 1917, provides that:

"Every person actually engaged in the business of manufacturing products containing alcohol, other than intoxicating liquors, or products requiring the use of alcohol in their process of manufacture, and desiring to import or purchase alcohol for use in manufacturing such products, under the provisions of this act, shall file with the county auditor, of the county in which his place of business is situated, an application for a license so to do."

It will be noted that in order to import or purchase alcohol for manufacturing products containing alcohol, such persons must be "actually engaged in the business" of manufacturing such products.

"To engage in business is uniformly construed as signifying to follow that employment or occupation which occupies the time, attention and labor for the purpose of a livelihood or profit.' *Semple v. Schwarz* (Mo.), 109 S. W. 633.

The word "business" has been defined as "that which busies or that which occupies the time, attention, or labor of one as his *principal concern,* whether for a longer or shorter time; that which busies or engages time, attention or labor as a *principal serious concern or interest.*" 9 C. J., 1103.

The fact that the barber uses the lotions which he prepares upon his customers could not be considered as evidence that he was engaged in the business of manufacturing products containing alcohol, as it has been held that a laundry company which manufactured soap and dyes for its own use was not a manufacturing plant. *Commonwealth v. Keystone Laundry Company* (Pa.), 52 Atl. 326.

In our opinion, a person's principal business must be that of manufacturing products containing alcohol before such person is entitled to a permit under section 3, *supra.* We do not believe that a barber, who as an incident to his regular business, compounds lotions and



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tonics which he sells to occasional customers, can be said to come within the contemplation of section 3, and entitled to a permit thereunder.

Yours respectfully,

R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., April 9, 1919.

*Hon. I. M. Howell, Secretary of State, Olympia, Wn.*

DEAR SIR: You ask the opinion of this office on the following question:

"Are motor trucks owned by drainage districts which are separate taxing units, yet a part of the county, exempt in the payment of state fees upon motor trucks which they may own?"

Section 2 of chapter 46, Laws 1919, reads in part as follows:

"Motor trucks and trailers owned by any county in the State of Washington and operated exclusively for the use of said county * * * shall be exempt from payment of license fees as herein provided."

Obviously a drainage district is not a county, nor do we think the word "county" as used in the statute above quoted should be construed to include drainage districts. Drainage districts are a separate legal entity created by statute and so recognized by law. For this reason, if it were the legislative intent to exclude trucks owned by them from paying state fees, we think it would have made a specific provision to that effect.

You are advised that motor trucks owned by drainage districts are not exempt from the payment of motor vehicle license fees.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., April 21, 1919.

*Mr. William D. Askren, Prosecuting Attorney, Tacoma, Wn.*

DEAR SIR: Section 9098, Rem. 1915 Code, after exempting churches and certain property owned by the churches from taxation, reads as follows:

"Also the property of other nonsectarian organizations or associations, organized and conducted primarily and chiefly for religious purposes and not for profit, * * * *Provided*, Such purposes are for the general public good and such properties are devoted to the general public benefit."

Article VII, section 2, of the state constitution, after enumerating specific property that the legislature may exempt from taxation, provides as follows:

"And such other property as the legislature may by general laws provide, shall be exempt from taxation."

You ask whether section 9098, *supra*, is constitutional. Although the legislative power to exempt property from taxation is general in its terms, this power has been limited by a decision of the supreme court of this state to property of a public or quasi-public nature. In the case of *State ex rel. Chamberlin v. Daniel*, 17 Wash. 111, the court said: "That the use of the expression 'other property,' in the proviso was as matter of caution, on the supposition that the special enumeration might not have embraced all public property, and that the changing conditions of society and business, and changes of law, might create public property not then in existence. It is not unreasonable to conclude that in this connection they also had reference to property which is of quasi-public nature and which it has been customary for legislatures to exempt from taxation, such as charitable institutions, public libraries, cemeteries and a similar class of properties."

The proviso in the statute quoted clearly indicates that the property sought to be exempted by this statute

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is at least of a quasi-public character. This being true, the legislature has a right, by virtue of the constitution itself, to exempt this property from taxation if it does so by a general and not a special law.

A law is special when it relates to particular persons or things and general when it relates to persons or things as a class, although there must be some distinguishing peculiarity which gives rise to the necessity for the law as to the designated class. *State v. Miller,* 13 S. W. 677.

In *Y. M. C. A. v. Parrish,* 89 Wash. 495, in holding a law exempting property of the Y. M. C. A. invalid, the court said:

> "Under this statute other property in the state devoted to religious purposes would not be exempt. The property of the class referred to in the statute is that devoted to religious purposes. The association is one organization which devotes property to such purposes. The property of other associations devoted to a religious purpose could not claim the exemption. The statute is special, and not general, because it excludes from its operation the property of other organizations which is or may be devoted or set apart for religious purposes."

After exempting churches, the statute here involved designates a class which has sufficient distinctive characteristics to be so designated legally. It has a uniform operation on all property in such class and excludes no property from its operation which should be included in that class.

Tested by these rules, we are of the opinion that the statute quoted is a general law and therefore constitutional.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., April 28, 1919.

*Hon. H. O. Fishback, Insurance Commissioner, Olympia, Wn.*

DEAR SIR: We have your letter of April 18, submitting the following inquiry:

A party is now acting as manager for a corporation which is a duly licensed agent under the Insurance Code. The manager is not a regularly elected officer of the company, but is operating under a solicitor's license in the soliciting of business and generally looking after the insurance affairs of the corporation. You ask whether such a manager would be entitled to adjust losses under the provisions of the Insurance Code without taking out an adjuster's license.

Section 6059-2, Rem. 1915 Code, defines an insurance agent as a "person, copartnership, corporation, attorney, board or committee duly appointed and authorized by an insurance company to solicit applications for insurance, to be known as a soliciting agent, or to solicit applications and effect insurance in the name of the company, to be known as a recording or policy writing agent, and to discharge such other duties as may be vested in or required of the agent by the company." The same section defines a solicitor as a "person duly appointed, authorized and employed by a duly commissioned agent to solicit, receive, and forward applications for insurance, and to collect premiums for the agent."

This section defines "adjuster" as a "person, copartnership or corporation who undertakes to ascertain and report the actual loss or damage to the subject-matter of the insurance due to the hazard or peril insured against."

Section 6059-37, Rem. 1915 Code, reads in part as follows:

"Each 'adjuster' or 'insurance adjuster' shall annually, on or before the first day of April in each year, procure a license from the insurance commissioner, permitting him to adjust losses for author-

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ized insurance companies, and to adjust losses of unauthorized insurance companies on policies written by duly licensed agents for such companies in this state. He shall also secure a license for each separate company for each loss adjusted by him for nonadmitted or unauthorized companies on policies which have not been written by or through a regularly licensed agent for such companies in this state: *Provided*, That an agent for a duly authorized insurance company may adjust and settle losses for the company for which he is licensed agent without procuring an 'adjuster's' license."

The proviso contained in section 6059-37, *supra,* authorizes an agent for a duly authorized insurance company to adjust and settle losses for the company for which he is licensed agent without procuring an "adjuster's" license. The definition of an insurance "agent," above quoted, includes a corporation which may be duly appointed and authorized by an insurance company as a soliciting agent, or as a recording or policy writing agent. Thus, a corporation may act as agent for an insurance company, and where the corporation procures a license as agent for a duly authorized insurance company, it would seem to be authorized under the proviso of section 6059-37, *supra,* to adjust and settle losses for the company for which it is licensed as agent, without procuring an adjuster's license. A corporation can only act through its officers and agents, and therefore in our opinion the manager of a corporation which is a licensed agent for a duly authorized insurance company may adjust and settle losses in behalf of the corporation for any company for which the corporation is the agent. The fact that such manager holds a solicitor's license would not authorize him to act as adjuster, but as representing a corporation which is agent for a duly authorized insurance company, he would be authorized to adjust losses for the insurance company for which the corporation of which he is manager is agent.

Yours respectfully,

JNO. A. HOMER,
*Assistant Attorney General.*

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OLYMPIA, WN., April 29, 1919.

*Mr. Herman Murray, Prosecuting Attorney, South Bend, Wn.*

DEAR SIR: We are in receipt of your letter which reads in part as follows:

"Raymond is operating under a commission form of government but has not attained a population sufficient to entitle it to classification as a second class city by reason of its population, but it is exercising all of the functions of a second class city under its commission form of government.

"Hinkle street is a portion of the National Park Highway, or, I believe, as the last legislation named it, the Ocean Beach Highway, and is an arterial street within the definition of the highway laws.

"Will you kindly advise me whether or not the county commissioners will have a right to order the construction of the pavement of Hinkle street from the permanent highway fund or from any of the county road funds of Pacific county, among such funds being a special bond issue fund raised by vote of the people?"

In an opinion to the prosecuting attorney of Wahkiakum county dated June 4, 1918, we called attention to the general rule that there must be specific authority for the expenditure of county funds upon streets within a municipality. (Ops. Atty. Gen. 1917-18, p. 293.)

By section 5879-18, Rem. 1915 Code, as amended by Laws of 1917, chapter 16, counties are authorized to construct permanent highways "through the corporate limits of any city of the third or fourth class, *or any unclassified city having a population which would entitle it to reorganize as a city of the third or fourth class* upon such streets or other rights of way connecting with such permanent highway in the corporate limits of such municipality as may be provided for such purpose by the municipal authorities."

This act is specific authority for the expenditure of permanent highway funds upon a street such as you describe in a third class city.

It appears from your letter, however, that the city of Raymond has adopted the commission form of gov-

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ernment. The right of third class cities to adopt this form of government is granted by chapter 116, Laws of 1911 (Rem. 1915 Code, sec. 7670-1 to 7670-24). Section 4 of this act (sec. 7670-4) makes applicable to the government of such city, all laws governing cities of the second class, but, as stated in the case of *State ex rel. Hunt v. Tausick,* 64 Wash. 69, page 74:

"Although the act, by a novel system of procedure, authorizes the adoption of a commission form of government by existing cities having a population within specified limits, it neither contemplates, nor does it require, any material change in their municipal functions. On the contrary, it only affects the instrumentalities through which such functions are to be exercised."

Section 5879-18 as originally enacted did not contain the words italicized in the quotation above, the county's authority to construct permanent highways within cities being limited to incorporated places. By the amendment of 1917, status as an incorporated city or town was made immaterial. In view of this legislaitve history and the nature of the change made in a city's status by the adoption of commission form of government, we think it is evident that the legislature in authorizing the construction of permanent highways by counties within third class cities, had in mind the population and not the method of government of such cities. We are accordingly of the opinion that a street such as you describe in a city having the population requisite for a city of the third class but operating under the commission form of government, may be improved under the provisions of the permanent highway law.

Under the authority granted by chapter 25, Laws of 1913 (Rem. 1915 Code, sec. 5105-1 *et seq.*), funds raised by the issuance of county road and bridge bonds may, upon a proper finding of the county commissioners, be applied to the construction of streets which form a part of the public highway system of a county, or if the street to be improved forms part of an arterial street, the por-

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tion of the cost of such improvement chargeable to the county, may be paid from the general road and bridge or road districts funds under the authority granted by chapter 51, Laws of 1913 (Rem. 1915 Code, sec. 5856-1 *et seq.*).

Yours respectfully,
GLENN J. FAIRBROOK,
*Assistant Attorney General.*

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OLYMPIA, WN., May 5, 1919.

*Hon. I. M. Howell, Secretary of State, Olympia, Wn.*

DEAR SIR: You have asked the opinion of this office on the following questions:

"What license should be exacted from an owner of a truck with a weight certificate of 1,500 pounds, with a carrying capacity of one ton?

"A trailer weighing 1,350 pounds and carrying a load of 7,000 pounds, what is the rate to be charged for both trailer and load?"

Section 1, chapter 46, Laws of 1919, provides in part as follows:

"Motor Trucks.

"Weighing 1,500 pounds or less, $10.00.

"Weighing more than 1,500 pounds and not to exceed 6,500 pounds $10.00, and forty cents per hundred weight for all in excess of 1,500 pounds and in addition thereto forty cents per hundred weight at the rated capacity load.

"Weighing more than 6,500 pounds $10.00, and fifty cents per hundred weight for all in excess of 1,500 pounds and in addition thereto fifty cents per hundred weight at the rated capacity load.

"Trailers used as trucks shall be classified and rated as, and shall pay the same fee as hereinbefore provided for motor trucks of like weight and capacity."

We think the additional fee of forty cents per hundred weight at the rated capacity load does not apply to trucks weighing 1,500 pounds or less, as the paragraph relating to such trucks is complete in itself and only prescribes a fee of $10.00.

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The same construction is applicable to trailers, as they are rated and classified the same as trucks by virtue of the last paragraph above quoted.

You are advised that a truck weighing 1,500 pounds or less should be charged only a fee of $10.00 and a trailer weighing 1,500 pounds or less should also be charged a fee of $10.00.

Yours respectfully,
GLENN J. FAIRBROOK,
*Assistant Attorney General.*

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OLYMPIA, WN., May 16, 1919.

*Mr. J. F. Myhan, State Hotel Inspector, Tacoma, Wn.*

DEAR SIR: You have requested us to advise you if you are entitled during your present term of office to receive the increased compensation appropriated for your office by the 1919 legislature.

Section 6041, Rem. 1915 Code, relating to the appointment of the state hotel inspector, his term of office and compensation, in part provides:

"For the purpose of carrying into effect the provisions of this act the Governor, by and with the approval of the Senate, shall appoint an inspector of hotels, who shall hold office for four years and until his successor is appointed and qualified; but the Governor may remove such inspector and appoint another in his place whenever he shall deem it necessary for the public good. Said inspector shall receive an annual salary of eighteen hundred dollars together with his necessary traveling expenses, payable monthly."

In the general appropriation bill (chapter 82, Laws 1919), the legislature appropriated for the salary of the state hotel inspector during the biennium, the sum of $4,800.00. It has been decided by our supreme court that the legislature in an appropriation bill may increase the compensation prescribed by a previous law, but it is our

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opinion that you are not entitled to this increased compensation during your present term of office because of certain provisions of the state constitution.

Section 25, article 2 of the constitution, provides that the compensation of any public officer shall not be increased or diminished during his term of office. Section 25 of article 3 provides that the compensation for state officers shall not be increased or diminished during the term for which they shall have been elected.

It is unnecessary to cite authorities in support of the proposition that you are both a public officer and a state officer, as these terms are used in the constitutional provisions above mentioned, and that by reason thereof you are not entitled to the increased compensation during your term of office.

You have suggested that it is the contention of some attorneys that the provisions of the constitution prohibiting increased compensation during the term of office apply to elective but not appointive state officials. It is true that section 25 of article 3 of the constitution refers only to increased compensation during the term for which a state officer shall have been *elected,* but does not mention the word "appointed." However, section 25 of article 2 is broad enough to prohibit you from securing the increased compensation. Moreover, in the case of *State ex rel. Davis v. Clausen,* 47 Wash. 372, the court held that a member of the state board of control, which is an appointive office with a fixed term, was not entitled to an increase of salary during his term of office, and supported its decision by reference to both sections of the constitution previously mentioned herein.

Yours respectfully,

R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., June 4, 1919.

*Hon. C. W. Clausen, State Auditor, Olympia, Wn.*

DEAR SIR: We are in receipt of your letter of May 29, from which we quote the following:

"Under chapter 169, sections 21, 22 and 23, Laws of 1919, savings and loan associations doing business in this state through agents are required to have such agents licensed and to pay a fee of $2.00 per annum for such license. Kindly advise whether an association incorporated under the laws of this state, and doing business in Oregon and Idaho, are required to have their agents licensed who solicit business in Oregon and Idaho?"

Section 21, referred to in your letter, reads as follows:

"It shall be unlawful for any savings and loan association doing business within the State of Washington to employ any agent for the purpose of soliciting the sale of stock in said company unless he shall first be licensed by the State Auditor, and no agent representing any savings and loan association doing business within the State of Washington shall solicit the sale of stock in such company unless he shall first be licensed by the State Auditor."

This section does not relate merely to an association incorporated under the laws of this state, but pertains to all associations, wherever organized, that conduct a savings and loan business in this state.

We believe that agents of an association doing business in this state are not required to be licensed where their activities are confined entirely to other states. Any other interpretation would mean that an association organized under the laws of Oregon but doing business in this state would be compelled to pay a license fee for their agents in Oregon who never transacted any business in the State of Washington.

Yours respectfully,

R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., June 9, 1919.

*Hon. H. O. Fishback, Insurance Commissioner, Olympia, Wn.*

DEAR SIR: We have your letter of April 10, asking our opinion as to whether an alien stock insurance company making deposits of securities required by the Insurance Code in the minimum amount of the capital stock required of a domestic company to make the same class of insurance, may be required to deposit these securities with the insurance commissioner, or some other public official of this or some other state, who is made the official public depositary for such securities, or whether they may be deposited with an individual trustee or trust company in this or some other state.

Section 6059-22, Rem. 1915 Code, provides in part:

"Every insurance company, except ocean marine insurance, before transacting any business of insurance in this state, must own, have and possess in its own exclusive name and right, paid-up, unimpaired capital, if a stock company; * * * fully equal to the minimum amount of capital paid up in cash or assets required by the provisions of this act to entitle any insurance company to be authorized to transact like business.

"First. That each alien insurance company admitted to do business in this state, shall not transact any business of insurance in this state, unless it shall have within the United States deposited with insurance departments, or held in trust as hereinafter provided, not less than two hundred thousand dollars invested in like manner as the capital of a similar domestic insurance company is required to be invested; * * *

"Second. The capital of such alien insurance company admitted to do business in this state shall, for the purposes of this act, be the aggregate value of such sums or securities as such company shall have on deposit in the department of this state, and of the other states of the United States, for the benefit of policy-holders in the United States, excepting therefrom such sums as are held by other states for the special protection of policy-holders in such states * * * and of all other assets and property in the United States, in which insurance companies may invest under the provisions of this act, if such bonds and mortgages, assets and property shall be held in the United States by trustees who are citizens of the United States, approved by the commissioner, or deposited

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with a trust company to be approved by him for the general benefit and security of all its policy-holders in the United States; * * *"

The fourth subdivision of this section provides that when any part of the capital of such company is held by trustees or by a trust company, pursuant to the provisions of the section, the trustees or trust company shall be appointed by the board of managers or directors of the company, and that certified copies of the resolution creating the trust and of the trust deed shall be filed in the office of the insurance commissioner. By this subdivision the insurance commissioner is vested with authority to examine such trustees in like manner as he is authorized by the act to examine the affairs and funds of any domestic insurance company.

The sixth subdivision of this section reads in part as follows:

"That no alien company, except co-operative life and fraternal beneficiary insurance companies, shall transact any business of insurance in this state, unless, if it transact fire insurance in this state, it has deposited with the proper insurance department or legal custodian of such deposit in this or any other state or states or district of the United States, for the benefit and security of its policy holders in the United States, a sum not less than two hundred thousand dollars, invested as in this act required; or if it transact in this state one or more of the other kinds of insurance business permitted by the provisions of this act to be transacted by any such company, it has deposited with the insurance department or legal custodian for like purposes, such amount as may be required of domestic insurance companies doing the same kind of business."

The first subdivision of section 6059-22, *supra*, prohibits an alien insurance company from transacting any business of insurance in this state unless it shall have in the United States deposited with insurance departments or held in trust not less than $200,000.00.

The second subdivision of that section specifies what shall be considered as the capital of such alien companies, among other, "assets and property in the United States, in which insurance companies may invest under the provisions of this act, if such bonds and mortgages, assets

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and property shall be held in the United States by trustees who are citizens of the United States, approved by the commissioner, or deposited with a trust company to be approved by him for the general benefit and security of all its policy holders in the United States." Thus the first and second subdivisions of this section do not require the qualifying caiptal of an alien insurance company to be deposited with the insurance department or "legal custodian," but expressly provide that such capital may be deposited with trustees under the restriction prescribed.

However, the sixth subdivision of that section prohibits an alien company, except cooperative, life and fraternal beneficiary insurance companies, from transacting fire insurance business in this state unless "it has deposited with the proper insurance department or *legal custodian* of such deposit in this or any other state or states or district of the United States for the benefit and security of its policy holders in the United States, a sum not less than $200,000." In our opinion the phrase "legal custodian" as used in this subdivision means a custodian created by law for the purpose of receiving and holding the required deposit, for example, in this state the state treasurer through the insurance department. Therefore, in order to qualify an alien insurance company to write fire insurance in this state, it should have deposited with insurance departments, or a custodian authorized by law to receive and hold such deposit, in this or some other state of the Union, a sum not less than $200,000.00.

Following the requirement with respect to deposit for transacting fire insurance the sixth subdivision requires such company, if it transact one or more of the other kinds of insurance business permitted, to deposit with the insurance department or legal custodian for like purposes, such amount as may be required of domestic insurance companies doing the same kind of business. The

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insurance statutes of this state contain no requirement for deposits by domestic companies, and we are therefore of opinion that an alien company desiring to transact insurance business permitted by the statute, other than fire insurance, is not required to deposit with insurance departments or legal custodians any specified sum. This does not mean, however, that in order to transact insurance business other than fire, such companies are not required to possess certain capital qualifications. The first paragraph of section 6059-22, *supra,* requires every stock insurance company to possess paid-up unimpaired capital fully equal to the minimum amount of capital paid up in cash or assets required to entitle any insurance company to be authorized to transact like business. Whatever the meaning of this paragraph, we are clear that under the provisions of section 7, article 12 of the state constitution, an alien company would be required to possess the same capital qualifications as a domestic insurance company in order to authorize it to transact like insurance business. *State ex rel. Leach v. Fishback,* 79 Wash. 290. In determining this capital qualification of an alien company to transact insurance business other than fire, we believe you should consider any assets of such company deposited with trustees in accordance with the first, second, third and fourth subdivisions of section 6059-22, Remington's 1915 Code.

To summarize, an alien insurance company to transact any insurance business in this state should own and possess not less than $200,000.00 of specified assets in the United States, deposited with insurance departments or held by trustees in the manner required by the act, and these assets should be in such additional amounts as to equal the minimum amount of paid-up capital or assets required of a domestic company to transact the same lines of insurance. If, however, such company desires to transact fire insurance business, it should be required to

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deposit, or have on deposit, the sum of $200,000.00 with insurance departments or with the custodian provided by law, in this or some other state of the Union.

Yours respectfully,

JNO. A. HOMER,
*Assistant Attorney General.*

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OLYMPIA, WN., June 9, 1919.

*Hon. I. M. Howell, Secretary of State, Olympia, Wn.*

DEAR SIR: You inquire whether certain motor vehicles owned by a municipal police department, which are exempt from the statutory license fee by virtue of section 2, chapter 46, Laws of 1919, are also exempt from the statutory transfer fee of $1.00, provided for in the preceding section.

Section 2 provides that a motor vehicle as described in your inquiry "shall be exempt from payment of license fees as herein provided." There is no definition of license fees nor any fee specifically designated as such in this act. They are designated as "annual fees," "dealers' licenses" and "general fees." The $1.00 transfer fee appears under the latter heading. For this reason we think that the transfer fee is included within the term "license fees" as used in that portion of section 2 above quoted, and you are advised that a motor vehicle which is included within the exemption provided for in section 2 is also exempt from paying the $1.00 transfer fee.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., June 11, 1919.

*Hon. Louis F. Hart, Acting Governor, Olympia, Wn.*

SIR: In your letter of May 26, you inquire as to your power to revoke a final discharge which had never been delivered to the prisoner.

As shown by the records furnished us by your office, and from information given by the superintendent at the reformatory, the prisoner was formerly given a parole subject to certain conditions, the final discharge was unconditional, and never went beyond the custody of the superintendent of that institution.

Section 8594, Rem. Code, provides:

"When it appears to the Governor that there is a strong or reasonable probability that any prisoner on parole may live and remain at liberty without violating the law, and his release is not incompatible with the welfare of society, he may thereupon in his discretion grant an absolute release to such prisoner, and in his discretion restore such prisoner to citizenship. Nothing here contained shall be construed to impair the power of the Governor to grant a pardon or commutation in any case."

The statute just quoted makes some distinction between a pardon and an absolute release but we believe that so far as the power to revoke is concerned, there is no material difference.

The almost unanimous holding of the courts is that an unconditional pardon is ineffective unless and until delivered to and accepted by the prisoner.

As said by the supreme court of Oregon in the case of *Carpenter v. Lord,* 171 Pac. 577 (March, 1918):

"It is true that the governor may pardon an offender by virtue of his constitutional power in that behalf, but even that is not effective, unless it is accepted by the prisoner to whom the pardon is offered. As said by Mr. Chief Justice Marshall in *U. S. v. Wilson,* 7 Peters 150, 8 Law Ed. 640:

"'A pardon is a deed, to the validity of which, delivery is essential, and delivery is not complete, without acceptance. It may then be rejected by the person to whom it is tendered; and if it be rejected, we have discovered no power in a court to force it on him.'

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"The doctrine of this case has never been disturbed by any ruling to which our attention has been directed."

It is our opinion that the final discharge not having been delivered to the prisoner, you would be authorized to revoke it.

Yours respectfully,
H. H. CLELAND,
*Assistant Attorney General.*

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OLYMPIA, WN., June 20, 1919.

*Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Olympia, Wn.*

DEAR MADAM: You have requested our opinion on the following question:

"The board of directors of a high school district has entered into an agreement with the directors of a non-high school district, in accordance with the provisions of section 10, chapter 21, Laws of 1917, to jointly provide and pay for the transportation of high school pupils from the non-high school district to the high school in the high school district. May the high school district's share of such cost be construed as included in 'such other current expenditures as may be necessary to efficient operation of the high school, or high schools' within the meaning of section 5, chapter 21, Laws of 1917, for the purpose of ascertaining the cost per pupil per day of educating high school pupils for the year in the district? Or may the total cost of such transportation be so construed?"

Section 5, to which you refer, enumerates many specific items to be used in ascertaining the cost per pupil per day, including: "Such other expenditures as may be necessary to efficient operation of the high school or high schools," and excluding expenditures for buildings, etc., which are in the nature of capital outlays. Section 10 authorizes expenditures for the transportation of pupils, which expense is in the nature of an expense of operation rather than an expense of capital outlay. The evident intent of section 5 was to include all necessary

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items of expense of operation as distinguished from expenses for capital outlays.

The authority to incur the expense being conferred by section 10, we are accordingly of the opinion that the high school district's portion of such expense is to be included as an expense of operation. It follows that only this portion and not the total cost is to be included.

Yours respectfully,

GLENN J. FAIRBROOK,
*Assistant Attorney General.*

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OLYMPIA, WN., June 20, 1919.

*Hon. L. H. Darwin, State Fish Commissioner, Seattle, Wn.*

DEAR SIR: We have your letter of June 12, in which you inquire whether it will be necessary for your department to have a first aid kit in your office, and in every place where you employ labor.

Section 6604-35, Rem. & Bal. Code, as amended by section 2, chapter 129, Laws of 1919, provides in part that every employer shall keep at his plant a first aid kit equipped as required by the state board with materials for first aid to his injured workmen. While this provision in itself apparently applies to every employer, the section is a part of an "act relating to compensation and medical aid and surgical care of workmen injured in extra hazardous employment * * *."

You are accordingly advised that it will be necessary for you to have this first aid kit only where workmen are employed in extra hazardous employments as defined by the workmen's compensation act.

Yours respectfully,

GLENN J. FAIRBROOK,
*Assistant Attorney General.*

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OLYMPIA, WN., June 25, 1919.

*Mr. C. H. Younger, State Labor Commissioner, Olympia, Wn.*

DEAR SIR: We are in receipt of your letter of June 13, which reads as follows:

"Kindly advise this department, regarding the payment of factory inspection fees. Inspection fees are collected in advance, and the appointed issue is, can we legally collect the full amount due, or a proportionate amount up to the time specified in the safety act, section 6604-84, Rem. & Bal. Code (Laws of 1919, chap. 130, sec. 37), which is as follows:

" 'After the expiration of four fractional or full calendar months after this section shall take effect payment of any inspection fee by any employer for inspection of his establishment as to safe place or safety device standards shall not be required.'

"Section 4, page 450, Laws of 1907 (Rem. 1915 Code, sec. 6593), in part is as follows:

" 'That before any certificate shall be issued by said commissioner of labor as provided for in this act, the person, firm, corporation or association which has complied with the provisions of this act, shall pay to the commissioner of labor of the State of Washington an annual fee of ten dollars (providing that any person, firm, corporation or association, employing not to exceed five persons in said factory, mill or workshop shall pay a fee of five dollars), and take his receipt therefor.' "

The act of which section 6593 is a part provides generally for the examination of mills, factories, etc., by the commissioner of labor, and requires a certificate of inspection when the commissioner of labor shall determine that the property examined conforms to the requirements of the act. Section 6593, in addition to the provision quoted by you, contains the following provisions:

"Said fee shall entitle the person, firm, corporation or association paying the same to any and every inspection of any factory, mill, work-shop, store-house, warerooms or store, and machinery and appliances contained therein, owned and operated by the party paying said fee, that may be necessary for a period of one year subsequent to its payment * * *."

The fee required by this act does not seem to have been intended as a license fee for the operation of a factory, but as a fee to be paid before the commissioner of

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labor shall make an inspection, either of his own initiative or at the request of the operator of the factory. The commissioner is required to make but one inspection annually of a factory, except when requested by the operator, or other circumstances make such inspection necessary. It is apparent, therefore, that while several inspections of a factory may be made in one year it may result that but one inspection will be made in any one year. Before even this one inspection is made, however, the fee required by the act must be paid. When paid, it entitles the operator to any further inspections that may be necessary for the year subsequent to its payment.

We regard the act as requiring a payment of $10.00 for the first inspection, with a right of further inspections during the year, and not as requiring an annual inspection fee covering all inspections during a particular year.

We are accordingly of the opinion that the provisions of section 6604-84, eliminating the payment of inspection fees after the expiration of four fractional or full calendar months after that section shall take effect, require you to collect the full fee prescribed by the statute on any inspection made prior to the time when payment of inspections ceases.

Yours respectfully,
GLENN J. FAIRBROOK,
*Assistant Attorney General.*

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OLYMPIA, WN., June 28, 1919.

*Hon. James Allen, State Highway Commissioner, Olympia, Wn.*

DEAR SIR: You have inquired as to who should bear the expense of moving the poles of The Washington Water Power Company on account of their interference with the changed construction of the Inland Empire Highway in Whitman county.

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From the correspondence submitted with your request it appears that this was formerly a county road and that the county commissioners of Whitman county in the year 1905 granted The Washington Water Power Company the right to erect and maintain electric light poles, etc., upon the road, subject to certain conditions, among them being the following:

"And it is further provided, as an express condition of the foregoing grant and a part thereof, that the said The Washington Water Power Company, its successors and assigns, in exercising the rights and privileges herein granted, shall not in any manner interfere with the free and unobstructed use and travel on and in said public highways by any or all persons whatsoever, but the said The Washington Water Power Company, its successors and assigns, shall erect the said poles and stretch the said wires as nearly as may be possible to within eight feet of the extreme outside limit of any of the said highways upon which the same may be used."

It is further provided in said grant that the same is not exclusive. The state is now paving and otherwise improving this road as a state highway, and it is found that some of the poles so erected will interfere with the new construction and the travel upon said highway.

It is a well known fact of which the judicial authorities take notice that conditions are constantly changing and that in the growth and development of a highway system the time may come when it may be desirable to alter the location of one or all of the poles from one side of the highway to the other or from one highway to another. What at one time was a suitable location may become unsightly, inconvenient and out of harmony with the surroundings and the public interest may best be served by a change of location. The company has no interest in the soil which supports its poles or lines except a right to occupy the highway by permission of the county authorities. In other words, it has a mere license, revocable at will. *Readfield Tel. & Tel. Co. v. Cyr,* 95 Me. 287.

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The weight of authority upon the question of removal of poles and other obstructions and the payment of the expense thereof is summed up in the case of *American Tel. & Tel. Co. v. Millcreek Township,* 195 Penna. St. Rep., 643. In that case the telephone company sought to restrain the township authorities from removing or interfering with certain of its poles situate on a public highway. The road commissioners having the charge and control of that road granted permission to the company to erect its poles thereon. The location of the poles was not designated in the permit, but they were erected along one side of the highway approximately five feet from the property line, which location was given by one of the commissioners and was satisfactory at the time to the other commissioners. The township was later authorized to place sidewalks along that road and the road and sidewalks were largely used by the public. Travel greatly increased thereon. It was found that the poles interfered with the method of construction used by the authorities in repairing the road and building the sidewalks, and also interfered in other ways and the commissioners ordered the company to move its poles to the property line along the road. The cost of removal was found to be several hundred dollars and was increased on account of having to carry the wires over shade trees. Upon this state of facts the court made the following conclusions:

"1. That plaintiff has the right to maintain a line of poles in the Buffalo road between the city of Erie and the Fagan road, subject to the right of the road commissioners of Millcreek township to control the place in said road where said poles shall be located.

"2. That a telegraph or telephone company by erecting its line of poles in a certain place in the highway, with the express or implied assent of the road authorities, does not thereby acquire a vested right to perpetually maintain said line of poles in that particular location. And in after years if changed conditions render it necessary for the public good that such line of poles be moved to a different part of the highway, the road authorities have the right to compel such removal.

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"3. That the road commissioners of Millcreek township are justified under the facts of this case in requiring the plaintiff to remove its said line of poles from their present location to the south line of said Buffalo road. And that such removal should be at the plaintiff's expense."

We believe this to be the rule of law applicable to the facts in this case, especially in the light of the above quoted condition in the grant.

The Washington Water Power Company must move such of its poles as interfere with the construction of the new roadway or impede or interfere with travel thereon. The expense of such removal cannot be legally chargeable to the state.

Yours respectfully,

H. H. CLELAND,

*Assistant Attorney General.*

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OLYMPIA, WN., July 1, 1919.

*Hon. L. H. Darwin, State Fish Commissioner, Seattle, Wn.*

DEAR SIR: We have your letter of June 12, enclosing correspondence from which it appears that certain canneries pack in their canneries located on the Columbia river salmon caught in the Willapa Harbor district.

Section 51 of the Fisheries Code, Laws of 1917, chapter 169, section 10, provides in part:

"Every person, firm or corporation engaged in canning salmon, shell or other food fish, shall procure a license from the commissioner before commencing the season's packing, and shall on or before the 30th day of November of each year pay to the commissioner as an annual license fee for all salmon, shell or other food fish packed by him subsequent to the 31st day of March of each year and prior to November 30th of each year, and the 31st day of March of each year shall pay to the commissioner for all salmon, shell or other food fish packed by him subsequent to November 30th and prior to the 31st day of March of each year, two cents per case for each case of steel-head, blue-back, quinault, or sockeye salmon, and one cent for each case of other varieties of salmon, *except that*

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*he shall pay for each case of chinook salmon packed on the Columbia river* prior to the 26th of August of each year five cents per case, and for each case of chinook salmon packed on the Columbia river after the 26th of August of each year four cents per case; and for each case of all other varieties of salmon packed on the Columbia river four cents per case; * * *."

You inquire whether there should be paid on this Willapa Harbor salmon the license fees required by the first part of this quoted provision or whether the license fee of five cents and four cents per case required by the latter portion of the quoted provision should be collected because the fish were packed at canneries located on the Columbia river.

The provision of section 51 is that the higher fees shall be paid for salmon packed *on* the Columbia river. The language of this provision is plain and unequivocal. It does not make any provision that the fish shall be caught in the Columbia river as well.

You are accordingly advised that under the circumstances stated above, the fees for fish packed on the Columbia river should be paid.

Yours respectfully,
GLENN J. FAIRBROOK,
*Assistant Attorney General.*

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OLYMPIA, WN., July 2, 1919.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: You have requested us to advise you if the county treasurer is authorized to disburse the special fund created by section 1, chapter 30, Laws of 1919, on the voucher of the sheriff approved as provided therein without the necessity of the county auditor issuing a warrant therefor.

Section 1 of the law referred to in your inquiry provides that fifty per cent. of all fines collected for the

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violation of any of the provisions of initiative measure No. 3 shall be turned into the county treasurer to be kept as a special fund by said county treasurer and to be used for the purpose of obtaining evidence in other cases pertaining to the violation of the provisions of the prohibition law, and which said fund is to be drawn upon by voucher by the sheriff of the county where the said violation occurred when approved by the prosecuting attorney and a majority of the board of county commissioners of said county.

Claims against the county after approval by the competent tribunal and moneys appropriated for charitable and other purposes are paid by the county treasurer only on the warrant issued by the county auditor in the manner provided by law. We do not believe that it was intended that any other method should be used in securing the money in the special fund. You are therefore advised that the county treasurer can only pay out this money on a warrant issued by the auditor.

Yours respectfully,

R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., July 9, 1919.

*Mr. George H. Black, President, Washington State Normal School, Ellensburg, Wn.*

DEAR SIR: We have your letter submitting for our opinion several questions requiring the interpretation of chapter 128, Laws of 1917, which we have paraphrased for convenience.

Under section 5 you ask to be advised whether extension work is to be given only to teachers already in the

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service. This inquiry is answered in the affirmative. The section provides in part:

"In order to assist teachers who are now in the service and candidates for certificates to meet the new requirements in education * * *." "The work of the department shall be planned in a manner to supplement the previous training of teachers in the state."

The policy underlying these provisions seems to be the further training of those already qualified to teach, and not the preliminary training of those not qualified.

You also inquire whether a county may be divided and parts assigned to the extension territory of more than one normal. In our opinion it may not. The act is not specific on this point, but section 5 provides:

"The head of the extension department of each normal school after being assigned specific territory shall cooperate with the several county superintendents or educational executive officers of the several counties in planning the work * * *.

"At the close of the year, a report of the work shall be made jointly by the extension department and the county superintendent * * *.

"When agreed to by the county superintendent and approved by the state superintendent of public instruction, extension work may be accepted from teachers of any county in lieu of the regular teachers' institute work. * * *"

These provisions all contemplate that the districting of the state for extension work shall be done by counties.

Your further inquiries under section 5 are as follows:

"Is there any provision made for granting normal *school* credit as distinguished from institute credit for such extension work?"

"Is there any provision made for charging a tuition fee for such extension work?"

The first of these inquiries is answered in an opinion given this day to the trustees of the state normal school at Bellingham, and is answered in the affirmative. We are enclosing a copy of that opinion for your information.

The act does not authorize a tuition fee for extension work, and your second inquiry is, therefore, answered in the negative for the reasons stated in an opin-

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ion given the superintendent of public instruction April 10, 1917 (not published), a copy of which is also enclosed.

Your further inquiry, "Does not the words 'or schools' and 'training departments' used in section 2 of chapter 128, *supra,* clearly indicate that the law provides for the establishment of such in more than one location?" is also answered in the enclosed opinion to the normal school at Bellingham.

Your further inquiries under section 2 of chapter 128, as to "model schools" and "training department" present a more difficult question. These inquiries are:

**"Does not the occurrence of the words 'training departments' along with 'model school' show clearly that a distinction is made between the 'school' on the one hand and the 'training department' on the other, thus necessitating the mentioning of both?"**

**"Since the law does not define either 'model school' or 'training department' and since this school in its administrative organization at the time the law was enacted did have a definite definition of a 'training department,' and now has such,—would it be considered legal to continue such organization and definition as now fulfilling the requirements of the law?"**

**"Have the board of trustees of this school the right to 'organize and direct' the work of such training departments 'in such manner as shall be in harmony with public school needs' and have they the power to judge when such are so organized?"**

Neither of the terms "model school" or "training department" are defined in the code. While some references to model schools and training departments seem to indicate that the terms are used synonymously, other references indicate the contrary. Although the terms are not defined in the code, and, so far as we have been able to determine, have never received a judicial interpretation, they undoubtedly have an accepted meaning in educational circles, and we suggest that the question as to whether they are identical or, if not, the scope of each, should be in the first instance determined by the joint board of higher curricula.

We are of the opinion, however, that the board of trustees has the right to organize and direct the work

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of the schools and departments and to judge when they are so organized. While section 4367 provides: "A model school or schools or training departments shall be provided for each state normal school * * * the facts that sections 4368 and 4369 require the board to designate the number of pupils and grades, and authorize the principal of the normal to refuse to accept unsuitable pupils, indicate that the organization and direction is to be under the supervision of the normal. We have not overlooked the statements of the supreme court in *School District v. Bryan,* 51 Wash. 500, which might be construed to prohibit normal school direction of instruction in a model school. That case, however, involved the apportionment of common school funds to the normal, and does not militate against the views expressed herein.

Your final query:

**"Does not the provision 'and there shall be appended a statement of subjects showing academic and professional training' in section 4372 (as amended by section 4, chapter 128) clearly indicate that normal school courses leading to certificates and diplomas include two and only two distinct types of courses, namely, academic and professional training courses, and from this, may the inference be admitted that academic training is taken in academic departments and professional training in training departments?"**

cannot be answered by the code, but depends on the meaning of educational terms with which we are unfamiliar. We suggest that this matter be determined by the joint board of higher curricula.

The references to section numbers herein are to Remington & Ballinger's Code, as amended.

Yours respectfully,

GLENN J. FAIRBROOK,
*Assistant Attorney General.*

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OLYMPIA, WN., July 9, 1919.

*Mr. G. W. Nash, President, Washington State Normal School, Bellingham, Wn.*

DEAR SIR: You have submitted for our opinion several questions concerning the functions of the state normal schools, as follows:

"May the Bellingham state normal school establish a branch normal at any place in Washington outside of Bellingham and use funds already appropriated for the said Bellingham state normal school in the maintenance of such branch normal?

"May the Bellingham state normal school use the grounds, buildings, and facilities of any other state institution of higher learning of this state, if such Bellingham school is authorized by law to maintain a branch normal?"

"May the Bellingham state normal school under the name of doing extension work giving complete normal school instruction in any city other than Bellingham and have such work count as residence credit in the granting of diplomas or certificates?

"If the Bellingham state normal school gives professional instruction in a summer normal maintained at some point other than Bellingham, shall such instruction be counted as extension work?"

These inquiries concern the power to establish branch normal schools and the nature of what is termed in the statutes as extension work. We find no mention of branch schools or extension departments in any statutes prior to 1917. The legislature of that year, however, enacted as a portion of chapter 128 a section (sec. 5) which is as follows:

"In order to assist teachers who are now in the service and candidates for certificates to meet the new requirements in education without undue hardship, each normal school shall establish and maintain an extension department. The work of the department shall be planned in a manner to supplement the previous training of teachers in service in the state, and the subject-matter studied shall comprise the usual subjects included in the normal school curriculum.

"In order to prevent overlapping of territory in connection with this extension work, the state board of education shall district the state making a definite assignment of territory to each institution. The head of the extension department of each normal school after being assigned specific territory shall cooperate with the several county superintendents or educational executive officers of the sev-

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eral counties in planning the work for each year which shall be set forth in writing, a copy to be retained by each and a copy forwarded to the state superintendent of public instruction. * * *"

This section, while referring to extension departments, makes no mention of branch normals. It is a well known rule of law that public boards and officers have only such powers as are conferred by law or are incidentally necessary in the performance of such conferred powers. It follows that the trustees of a normal school have no power to establish a branch normal school.

The scope of the work of an extension department is not stated by law, except by that provision of section 5 which reads: "The work of the department shall be planned in a manner to supplement the previous training of teachers in the service in the state, and the subject matter studied shall compromise the usual subjects included in the normal school curriculum." The purpose of an extension department is stated in part in that section to be "in order to assist * * * candidates for certificates." It would seem to follow that assistance intended to be given a candidate for a certificate is an opportunity to have extension work counted as credit towards such certificate, as the same section also mentions assistance to "teachers who are now in the service," who are evidently not seeking a certificate. As the acceptance of extension work in lieu of institute work is not compulsory upon the county, we do not believe credit for extension work is confined to institute credit, but conclude that credit toward a diploma or a certificate may be granted for work done in the extension department, and that any professional instruction given, as permitted by section 5, at a point other than the location of the normal would be considered as extension work.

In this connection we have not overlooked section 10 of chapter 10, Laws of 1917, which provides:

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"The courses of instruction for the professional training of teachers for the elementary schools shall be offered and taught at the state normal schools only."

This section must be construed in the light of the subsequently enacted chapter 128, and so construed does not forbid extension work which in its nature cannot be "at" the location of the normal school in the strict meaning of the term "at".

You submit a further inquiry as follows:

"May the Bellingham state normal school, out of funds appropriated for its support, establish and maintain model schools or training departments at points outside of Bellingham, and may the said Bellingham state normal school teach any or all subjects of the regular normal school curriculum in connection with such model schools or training departments?"

We assume that this inquiry arises from the amendment made by the 1917 legislature (chapter 128, sec. 2), inserting the words "or schools" in section 4367, which now reads in part:

"A model school or schools or training departments shall be provided for each state normal school * * *."

This section as amended permits the conduct of more than one model school or training department. Standing alone, it might be thought to permit such schools in points outside the location of the normal. This is, however, negatived by the fact that sections 4368 and 4369, which give the only authority for the apportionment of pupils to such schools, were not altered. These sections provide in part:

"The board of trustees * * * shall 'file with the board of *the* school district in which such normal school is situated' (4368). 'It shall thereupon be the duty of the school board of *the* school district * * * to apportion * * * a sufficient number of pupils from the public schools under the supervision of *said* board' * * *" (4369).

These sections permit the apportioning of pupils only by the district in which the normal school is situated, so



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that it must follow that model schools or training departments can be established only in such districts.

The latter portion of your inquiry as to whether the normal may teach any or all subjects of the regular normal school curriculum in connection with such model schools or training department is not entirely clear to us. Our understanding of a model school or training department is a school or department in which normal school students teach the pupils assigned to such school or department the regular studies pursued by such pupils. In our opinion the normal may teach in such school or department any subjects of the regular normal school curriculum which are included in the course of study of the pupils in the model school or department.

Yours respectfully,

GLENN FAIRBROOK,
*Assistant Attorney General.*

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OLYMPIA, WN., July 9, 1919.

*Hon. H. O. Fishback, Insurance Commissioner, Olympia, Wn.*

DEAR SIR: You have requested us to advise you whether an insurance company organized under subdivision 5, section 6059-86, Rem. 1915 Code, to transact the business of automobile insurance as defined in subdivision 13½, section 6059-83, is authorized to write what is commonly termed the embezzlement feature of automobile contracts.

Section 6059-83 classifies the various forms of insurance business in the state, including

"(13½) Motor vehicle insurance, being insurance on motor vehicles operated by power generated within or withon such vehicles, except those operating on water or on rails, against loss or damage or loss of use of or to the vehicle, furnishings, tools, appli-

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ances and equipment; or legal liability for loss or damage to persons or property resulting through the operation of the vehicle; caused by fire, self-ignition and explosion, theft, collision, or other insurable hazards, including all hazards incident to transporting such vehicle by land or by water."

and

"(5) Fidelity and surety insurance, being the guaranteeing of persons holding the places of public or private trust; guaranteeing the performance of contracts other than insurance policies; or guaranteeing and executing all bonds, undertakings and contracts of suretyship."

What you term the "embezzlement feature of automobile contracts" is a form of insurance protecting the vendors of automobiles from any loss or damage caused by the wrongful acts of the vendee prior to payment of the purchase price. We have heretofore advised you that this form of a contract has all the elements of fidelity insurance (letter of Feb. 7, 1919). It was subsequently recognized as such by the legislature which in amending section 6059-84 (ch. 47, Laws 1919), fixing the amount of capital and surplus required for making insurance in the various classes, made a requirement for class five "as it relates to the insuring of automobile contracts of sale and (or) chattel mortgages." It is clear then that the form of insurance you refer to is of class 5.

You state that the company referred to is only authorized by its charter to write class 13½. Section 6059-84, (Laws 1919, ch. 47, sec. 1) provides in part:

"Any insurance company having the required amount of capital, or assets, *when permitted by its articles of incorporation or charter*, may be authorized and licensed by the insurance commissioner to make insurance in this state under one or more of the classes prescribed in the several paragraphs in section 6059-83 * * *."

Here is a positive provision of law requiring charter power for the transaction of any class of insurance. As the company you refer to does not have charter power to

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transact class 5, it follows that you may not license it to transact "embezzlement insurance".

Yours respectfully,

GLENN J. FAIRBROOK,
*Assistant Attorney General.*

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OLYMPIA, WN., July 9, 1919.

*State Board of Control, Olympia, Wn.*

GENTLEMEN: We have your letter of June 19 which reads as follows:

"Under chapter 107, Laws of 1915, it is provided that the state board of control shall have the care, custody and control of the state capitol buildings and grounds, with power to designate rooms therein to be occupied by the various state officials.

"Chapter 50, Laws of 1919, creates the office of superintendent of capitol buildings and grounds, providing for the appointment of such superintendent by the Governor and providing for his compensation and prescribing his powers and duties.

"The question has arisen whether the state board of control has any further jurisdiction over these buildings. We desire an opinion from you as to whether we have authority to approve any vouchers or exercise any further powers in the management of the buildings in question."

Section 2 of chapter 107, Laws of 1915 (sec. 8933, Rem. 1915 Code) reads as follows:

"The state board of control shall have full power to manage and govern the following public institutions: The Western State Hospital, the Eastern State Hospital, the Northern State Hospital, the State Penitentiary, the State Training School, the State School for Girls, the State Soldiers' Home, the Washington Veterans' Home, the State Institution for the Feeble-Minded, the State School for the Deaf and State School for the Blind, subject only to the limitations contained in this act and other acts relating to the management of said institutions; and shall have the care, custody and control of the state capitol buildings and grounds, with power to designate rooms therein to be occupied by the various state officials. It shall be the duty of the state board of control to examine into the conditions and needs of the aforesaid several institutions, and on or before the first day of December of the year preceding the session of the legislature, report in writing to the Governor the condition

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of each of said institutions and what sum of money it deems advisable to appropriate for its maintenance and betterment, having reference to the probable growth of such institution, its general welfare and the object and purpose of its creation."

Section 10 of that act (Rem. 1915 Code, sec. 8954) reads as follows:

"The term 'public institutions' when used in this act shall be construed to refer to all the institutions enumerated in this act excepting the state capitol building, and excepting also the state's educational institutions. Where the word 'institutions' appears it may be construed to refer to all of the institutions mentioned in this act."

Section 8933 as originally enacted in 1901 (sec. 3 of ch. 119, p. 250) did not confer upon the board of control any authority over the schools of higher learning nor the capitol buildings. In 1907 (L. 1907, ch. 166, sec. 2) this section was amended to confer upon the board certain powers to visit the higher educational schools and make recommendations in their financial affairs, and the present provision as to control of capitol buildings was adopted. By this same amendment the penal, relief and custodial institutions were designated "public" institutions and section 8954 was enacted (L. 1907, ch. 166, sec. 10). Section 8933 was again amended in 1915 (L. 1915, ch. 107, sec. 1) to discontinue any duties in the board over the higher educational schools but made no change in the power over the capitol buildings.

Under the existing provisions of the acts relating to the board of control (Rem. 1915 Code, secs. 8931 to 8956) we have no doubt that the capitol buildings and grounds are an "institution" as used in those sections.

Among other provisions of these sections, section 8933 gives the board of control the care, custody and control of the state capitol buildings and grounds with power to designate rooms therein to be occupied by the various state officials; requires the board to examine into the needs of the institutions therein referred to and report to the governor their condition and the amount of

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money needed for their maintenance and betterment. Section 8940 requires the board "to purchase all of the supplies for the proper support and maintenance of the institutions placed in its charge."

Chapter 50, Laws of 1919, creates the office of superintendent of capitol buildings and grounds, and provides:

"It shall be the duty of said superintendent of capitol buildings and grounds to supervise and direct the proper care, heating, lighting and repairs of all capitol buildings now in use or hereafter erected and occupied by state offices at the state capitol, and keep in charge the property of the senate and house chambers during the recess of legislative sessions, and he shall have the power to appoint assistants and employes required for the management of buildings placed in his charge and may at his pleasure discharge any person so employed."

This act does not in express terms take from the board of control the custody and control of the state capitol buildings and grounds, nor take from the board the power to designate rooms therein to be occupied by the various state officials, nor does it take away the board's power to purchase supplies for the capitol buildings and grounds, which would necessarily include the approval of vouchers therefor. The specific duty imposed upon the superintendent is to "supervise and direct" and "keep in charge" and appoint assistants and employes for the "management of buildings placed in his charge." In view of the fact that the superintendent was not specifically given power to purchase supplies for the capitol buildings and grounds, nor to designate rooms to be occupied by state officials, and in view of the fact that the laws imposing such duty and power upon the board of control were not amended by the legislature of 1919, we are of the opinion that the board of control has the power to designate the rooms for various state officials, to purchase supplies for the buildings, and to approve vouchers for such supplies, and that the duty of the superintendent is to supervise the staff of caretakers and janitors and other employes of the buildings and

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grounds and to direct the care, heating, lighting and repairs of the buildings with supplies furnished by the board of control.

Yours respectfully,
GLENN J. FAIRBROOK,
*Assistant Attorney General.*

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OLYMPIA, WN., July 14, 1919.

*Hon. Clark V. Savidge, Commissioner of Public Lands, Olympia, Wn.*

DEAR SIR: We have your letter of July 1 calling attention to the fact that certain persons are filing petroleum and gas claims under the federal statutes on tide lands along the beach of the Pacific Ocean in Grays Harbor, Jefferson and Clallam counties. You ask whether these tide lands are subject to entry for oil and gas claims under the federal law.

The state of Washington by section 1, article XVII of the constitution, asserted ownership to the beds and shores of all navigable waters in the state up to and including the line of ordinary high tide in waters where the tide ebbs and flows. The supreme court of this state in a long and consistent line of decisions has given full force to this constitutional provision and has upheld the ownership and right to dispose of the tide lands in the state against the adverse claims of all persons, including those made under federal statutes. *Brace & Hergert Mill Co. v. State of Washington,* 49 Wash. 326.

The right of a state to assert and maintain ownership in tide lands against a claim under a federal statute is recognized by the Supreme Court of the United States in the case of *Shively v. Bowlby,* 152 U. S. 1.

You are, therefore, advised that no valid claim can be initiated or maintained under federal statutes to petro-

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leum or gas on tide lands of the Pacific Ocean in the state of Washington.

Yours respectfully,
JNO. A. HOMER,
*Assistant Attorney General.*

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OLYMPIA, WN., July 18, 1919.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: You have requested us to advise you if the secretary of state when making a certificate as to the official character of a notary public, should charge a fee of $1.00 as provided by section 8304, Rem. 1915 Code or a fee of $2.00 required by section 8999, Rem. 1915 Code.

Section 8304, which was enacted in 1890 and which is a part of the laws relating to notaries public, provides that the county clerk of the county in which the notary resides or the secretary of state may grant certificates of official character of notaries public and that the fee for such certificates shall be $1.00.

Section 8999, prescribing the fees to be collected by the secretary of state for his official services, and which section was originally enacted in 1893 as a part of the general law fixing the fees of state and county officers, provides:

"(2) For any certificate under seal of state, two dollars".

The first section mentioned fixes the fee to be charged in one special case, while the second section fixes the fee to be charged in all cases where a certificate is made under seal of state. In such a case the general act, although latest in time, will not be held to have repealed the former but the special act will prevail in its application to the subject matter so far as coming within its particular

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provisions. (Lewis' Sutherland Statutory Constructions, Second Edition, secs. 274 and 275.)

This opinion is in harmony with a former opinion of this office wherein it was held that a county clerk should charge the fee of $1.00 prescribed by section 8304, although the law of 1893, above mentioned, prescribed a fee of fifty cents for making a certificate under seal. (Ops. Atty. Gen. 1907-08, p. 320).

Yours respectfully,

R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., July 22, 1919.

*Mr. Earl W. Benson, Prosecuting Attorney, Walla Walla, Wn.*

DEAR SIR: We are in receipt of your letter from which we quote the following:

"Mr. Harry Jordan has a restaurant, confectionary and cigar store and barber shop in a building 20x32 feet, and in one end he has a pool table. He operates this establishment at Wallula, Washington, a small station on the O.-W. R. & N. railroad lines. There is no partition between the pool table and the rest of the establishment. Children visit this place for candy and soft drinks and lunches, but are not allowed to loiter in the place.

"Is such a violation of the law prohibiting minors in a pool room, taking into consideration that the pool table is a minor part of the establishment?"

Section 2445, Rem. 1915 Code, as amended by chapter 17, Laws of 1919, makes it a gross misdemeanor for any person to admit to or allow to remain in any dance hall, public pool or billiard hall or any place of entertainment injurious to health or morals, any person under the age of twenty-one years.

The term "public pool hall" means a building or room where the public is permitted to resort for the purpose of playing pool and such a place does not lose its charac-

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ter because of the fact that cigars, candy and peanuts are sold in connection with the business. *State v. Johnson* (Iowa) 79 N. W. 62. The object of this statute is the protection of the morals and health of minors by preventing them from gambling and associating with immoral and dissolute companions. The evils sought to be remedied by this statute exist in a room which is only partly occupied by pool tables as they do in a place entirely devoted to the pool and billiard business. The danger from evil association necessarily exists where minors are permitted to enter a small room for the purpose of eating a meal or buying candy or soft drinks when adults are playing pool in close proximity to them.

We are of the opinion that permitting minors to enter the room described in your letter is a violation of section 2445.

Yours respectfully,
R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., July 26, 1919.

*Hon. I. M. Howell, Secretary of State, Olympia, Wn.*

DEAR SIR: In your letter of July 16 it appears that a resident of Clarkston, Washington, has made application for certain auto licenses which have been duly issued and the money received therefrom paid into the state treasury. He then demands a refund of the same on the ground that his business is conducted in Idaho, that he pays an Idaho license fee and that he is, therefore, not subject to Washington license fees. You then inquire if the fact that he conducts his business in Idaho places him in the category of a non-resident owner notwithstanding the fact that his residence is in this state.

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Section 6, chapter 59, Laws of 1919, reads in part as follows:

"Any person resident of another state or country may bring into this state any motor vehicle and operate the same without obtaining a license therefor: *Provided*, Such person has complied in all respects with the laws of his own state or country as to the registration or licensing of motor vehicles * * *."

The exemption allowed in this section cannot be claimed by the resident of Clarkston, as it is only applicable to non-residents of this state. If the car is operated at all in Washington he must pay the Washington license fee as he resides in this state. On the other hand, if such cars were never operated in this state, it is equally clear that he would not have to pay the Washington license merely because he happened to be a resident of this state.

In any event, the secretary of state would not be authorized to refund such payments as they have been paid into the state treasury and can only be refunded by the passage of an appropriation act by the legislature.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., August 5, 1919.

*Industrial Insurance Commission, Olympia, Wn.*

GENTLEMEN: You have requested the opinion of this office upon the following proposition:

A workman died as a result of an injury sustained by him while employed at an industry within the provisions of the workmen's compensation act, and left surviving him a dependent daughter and her illegitimate minor son. The daughter is now in a state insane asylum and compensation is being sought on behalf of the child under the provision of subdivision (3) of sub-section (a) of section

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6604-5, Rem. 1915 Codes & Statutes. You ask whether this child is entitled to receive such compensation.

There are but two classes of persons which the act provides shall be entitled to receive compensation where death results from an injury received by a workman. One class is composed of certain designated members of his immediate family; the other, of certain dependent relatives.

This child, having never been adopted by the workman as his child, does not come within the first class, which includes no one but the surviving spouse, children under sixteen, invalid children under eighteen, or the parents, of the workman. His right, if any, to compensation must, therefore, be by virtue of his being a "dependent" within the provisions of subdivision (3) above mentioned.

In section 6604-3, Rem. 1915 Codes & Statutes, the word "dependent" is defined as follows:

"Dependent means any of the following named relatives of a workman whose death results from any injury and who leaves surviving no widow, widower, or child under the age of sixteen years, viz.: Invalid child over the age of eighteen years * * * grandson, * * * who, at the time of the accident, are dependent, in whole or in part, for their support upon the earnings of the workman."

If it could be said that the daughter's child here involved were a "grandson" of the deceased workman, he would be entitled to receive compensation under the provisions of subdivision (3) above mentioned, as you state that he was receiving support from the workman at the time of the latter's death. But is is clear that this child is not a "grandson" of the deceased workman as the term is used in this act. The word "grandson" is not defined in the act and it must, therefore, be held to have its ordinary meaning. As generally understood and as defined in the dictionaries, it means, the son of a son or daughter. At common law an illegitimate child was

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*nulius filius*, or the son of no one, and neither father nor mother were obligated to support it. This rule of law is recognized in this state. *State v. Tieman*, 32 Wash. 299. In its primary sense "grandson" means a legitimate son of a son or daughter. 20 Cyc. 1358.

There is nothing in this act to indicate a different significance of the word as there used, but on the contrary, the presumption that the word "grandson" was used in its ordinary sense and does not include an illegitimate child of a workman's son or daughter is strongly supported by the definition of the word "child" contained in section 6604-3, which reads as follows:

> **"The word 'child,' as used in this act, includes a posthumous child, a child legally adopted prior to the injury, and an illegitimate child legitimated prior to the injury."**

From this definition it is apparent the legislature considered that the word "child" in its ordinary meaning did not include an illegitimate child. By the same token an illegitimate child cannot be said to be a grandchild. (This child, I understand, has never been legitimated so that he could not be said to be a grandson of the workman by virtue of being legitimated.)

Directly answering your inquiry, you are advised that in our opinion the child in question, being neither a "child" of the deceased workman nor a dependent "grandson", is not entitled to compensation under the act.

Yours respectfully,

D. E. TWITCHELL.

*Assistant Attorney General.*

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OLYMPIA, WN., August 6, 1919.

*Hon. C. W. Clausen, State Auditor, Olympia, Wn.*

DEAR SIR: You have requested us to advise you if the state mine inspector during his present term of office can lawfully receive the increased compensation granted him by section 32, chapter 130, Laws of 1919.

The law applicable to this question was set forth in our opinion to you of July 24, 1919, relative to the right of the state labor commissioner to receive the additional salary granted him by this same law. The state mine inspector, under the constitutional provisions referred to in the opinion above mentioned, is not entitled to increased compensation during his term of office except where new duties extrinsic to his office are imposed upon him.

Chapter 36, Laws of 1917, known as the "coal mining code", makes provision for the appointment of a state mine inspector holding office for a term of four years and receiving a salary of $3,000.00 per annum. Section 8 of the code provides:

"The mine inspector and his deputy shall have the right, and it is hereby made their duty to enter, inspect and examine any coal mine in this state, and the workings and the machinery belonging thereto, at all reasonable times, either day or night, but not so as to impede or obstruct the working of the mine. They shall also have the right, and it is their duty to make inquiry into the condition of such mine, workings, machinery, ventilation, drainage, method of lighting or using lights and into all methods and things connected with and relating to the health and safety of persons employed in or about said mine, and especially to make inquiry whether or not the provisions of the acts regulating mines have been complied with. The management of each mine is hereby required to furnish the means necessary for such entry, inspection, examination and exit."

Section 9 (a) provides in part:

"It shall be the duty of the said inspector or his deputy to carefully examine each coal mine in operation in this state at least every four (4) months, and as much oftener as is necessary, to see that every precaution is taken to insure the safety of all workmen who may be engaged in the mine."

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The coal mining code covers every possible detail in the operation of coal mines and provides many regulations for the protection of the health and safety of the employees, and it is made the duty of the state mine inspector to enforce the provisions of this code.

By the provisions of chapter 130, Laws of 1919, which is an act relating to industrial insurance, the medical and surgical care of injured workmen, and providing certain means for the prevention and avoidance of injuries to workmen, there is created a state safety board, of which the state mine inspector is made an advisory member without right to vote on any question coming before said board.

The state safety board is given power to promulgate safe place standards and safety device standards for all work other than coal mining. Section 9 of this law provides:

"The safe place standards and safety device standards for the coal mines of the state, employer and workman, shall be those prescribed by chapter 36 of the Session Laws of 1917, approved March 2, 1917, as it may be amended from time to time. Such chapter and its amendments are hereinafter referred to as the 'Coal Mining Code'."

In section 28 it is provided that the state mine inspector shall have sole charge of the enforcement of the standards of safety of coal mining and of the inspection incident thereto, and by section 49 it is provided as follows:

"It shall be the duty of the state mine inspector, either in person or by deputy, to inspect every coal mine in the state not less than once every four months, for the purpose of ascertaining whether the safety standards applicable thereto are being complied with, and at the end of each calendar year it shall be the duty of the state mine inspector to certify to the state industrial insurance commission the compliance or non-compliance with the safety standards on the part of each coal mine employer in the state during said year."

Section 32 of chapter 130 provides that the state mine inspector shall receive a salary of $100.00 per month for

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the performance of his duties in enforcing the use of safety standards and inspecting and certifying the same. This salary is in addition to that provided for him by the coal mining code.

The only additional duty imposed upon the state mine inspector by the provisions of chapter 130, Laws of 1919, is the making of a yearly certificate to the industrial insurance commission of the compliance or non-compliance with the safety standards on the part of the coal mine employers. These certificates are made by the state mine inspector as the state mine inspector and when the legislature prescribed that he should make these certificates it merely imposed additional duties upon him which were germane to his office.

You are advised that the payment to the state mine inspector of the additional salary prescribed by Chapter 130, Laws of 1919, would constitute an increase in his compensation during his term of office and, therefore, in violation of section 25, article II of the state constitution.

You have also requested us to advise you if members of the state safety board are entitled to receive the compensation provided by chapter 130, Laws of 1919.

Your question arises because of the fact that the executive members of the state safety board are also members of the state medical aid board and receive the compensation provided therefor. Section 6, chapter 28, Laws of 1917, creates a board known as the state medical aid board, whose duty it is to establish and promulgate printed forms, rules, regulations and practices for the furnishing of surgical care, medical treatments and services to workmen. Section 7 of chapter 28, Laws of 1917, as amended by section 3, chapter 129, Laws of 1919, makes it the duty of the state board to supervise and control the administration of its rules and regulations and confers upon it supervisory power over the acts and practices of the local aid boards.

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By the provisions of section 8, chapter 28, Laws of 1917, as amended by section 4, chapter 129, Laws of 1919, the state board consists of three members, two of whom are appointed by the governor and the third, who must be a physician and surgeon, is appointed by the other two members. These sections provide that the members of the board, other than the physician, shall receive as compensation the sum of $10.00 for each day or part thereof, not exceeding one hundred days in any calendar year, in which they shall attend a meeting of the state board.

Chapter 130, Laws of 1919, which is designed to provide means for the prevention and avoidance of injuries to workmen, creates a state safety board consisting of two members, to-wit: the two members of the state medical aid board other than the physician. The state safety board, among other things, is empowered to promulgate standards of safety, to-wit: safe place standards, safety device standards and an educational system for the education and training of employer and workmen, appreciation and avoidance of danger, and in the maintenance and use of safe places and safety device standards. The board is further authorized to make, modify and promulgate rules and regulations for the enforcement of the use of such standards of safety.

Section 38 of the act provides that each executive member of the state safety board shall receive for the performance of his duties as a member of that board, a monthly salary sufficient in amount when added to his compensation as a member of the medical aid board, to make a total monthly salary of $400.00.

The duties required of the members of the medical aid board by chapter 129, Laws of 1919, and the laws of which it is amendatory, are separate and distinct from the duties required of these same persons as members of the safety board although there is some relation between the duties of the two boards. The promulgation

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and enforcement of safe place and safety device standards designed for the prevention of accidents is clearly extrinsic and foreign to the provision of proper medical care and treatment to injured workmen, and the duties conferred upon the members of the state safety board are clearly not additional or incidental to the duties required of them as members of the state medical aid board.

There is another rule of law applicable to situations of this kind, and that is that in the absence of express or implied statutory provision to the contrary, an officer may hold two distinct offices not incompatible with each other and receive the compensation provided by law for each office. The holder of a public office may be appointed to another salaried office without contravening the constitutional prohibitions against increasing the compensation of a public officer. The duties of the state medical aid board are not incompatible with those of the state safety board and the same person may perform the duties of both offices and receive the compensation provided by law. *State ex rel. Seattle v. Carson*, 6 Wash. 250.

Yours respectfully,

R. M. BURGUNDER,

*Assistant Attorney General.*

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OLYMPIA, WN., August 6, 1919.

*Mr. William D. Askren, Prosecuting Attorney, Tacoma, Wn.*

DEAR SIR: You have asked the opinion of this office upon the question of whether prosecutions under chapter 192, Laws of 1919, can be commenced by the prosecuting attorney of a county without a request from the agricultural department.

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Chapter 192 is an act relating to the sale and manufacture of milk and milk products. It prohibits the doing of many things deemed injurious to the public welfare, and in section 77 thereof provides:

"Any person who shall violate or fail to comply with the provisions of this act, or any section or provision or part of a section or provision thereof, shall, unless otherwise herein provided, be guilty of a misdemeanor."

Inasmuch as the general statutes authorize the prosecuting attorneys of the several counties of the state to institute criminal proceedings upon information, it is apparent that if this section alone be considered the prosecuting attorneys may institute prosecutions upon their own initiative under this act.

Your question, we assume, arises by reason of the provision of section 78, which provides:

"It shall be the duty of the prosecuting attorney of each and every county in this state, upon application of the department of agriculture or of any officer, agent or inspector thereof, to attend to the prosecution in the behalf of the State of Washington, of any and all persons whom he shall have reason to believe to have been guilty of any violation of this act in such county."

Possibly you have also in mind section 81, which makes it the duty of the prosecuting attorney, when called upon by the department of agriculture, to render any legal assistance in his power to execute the laws and prosecute violations of this act.

We do not think that it was the legislative intent, by the enactment of sections 78 and 81, *supra*, to limit the prosecuting attorneys in the exercise of their ordinary powers and duties of enforcing general criminal statutes of the state. We think that these provisions were enacted to meet the contingency that some prosecuting attorneys might be reluctant to institute prosecutions in cases brought to their atention by the agricultural department, and that the intent, therefore, was merely to impose a specific duty upon the prosecutor in such cases.

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The supreme court of Nebraska reached a similar conclusion in a very analogous case in its decision in *Bartley v. State*, 73 N. W. 744.

In direct answer to your inquiry you are accordingly advised that in our opinion a prosecuting attorney may institute criminal proceedings under chapter 192, Laws of 1919, without a request from the agricultural department.

Yours respectfully,
L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., August 7, 1919.

*Mr. Loomis Baldrey, Prosecuting Attorney, Bellingham, Wn.*

DEAR SIR: You have requested our opinion regarding the application of the proviso added to section 4607 of Rem. Code by the amendment contained in section 12, chapter 90, Laws of 1919, which reads as follows.

**"And provided further, That from and after July 1, 1919, all bonds issued by any school district shall be issued in serial form."**

You inquire whether this proviso applies to bonds authorized by the electors prior to July 1, 1919, which were not executed or delivered until after that date; or whether it applies only to bonds both authorized and delivered after July 1; in other words, whether the term "issued", as here used, refers to the execution and delivery of the bonds or to their authorization by the electors.

The word "issue" in its usual sense when applied to bonds, warrants, notes, etc., means "to send out officially; to deliver by authority; to put into circulation". (Webster's New International Dictionary.)

We find nothing in the section amended nor in other portions of the act relating to the issuing of bonds by

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school districts to indicate that this word was here used in any different sense.

It is well established that the authority of a municipal corporation to issue bonds depends entirely upon legislative grant and that such authority may be modified, restricted or even entirely abolished at any time by the legislature unless a contract would be thereby impaired. Dillon, Municipal Corporations, Fifth Ed., secs. 106, 283, 943 and 958.

It is essential to the validity of bonds issued by a municipal corporation that they conform to the requirements of the law in effect at the time they are executed and delivered and where the law is changed after bonds have been authorized, by the electors but before they are executed and delivered, the bonds must conform to the requirements of the law as amended, unless some contract made by the municipal corporation would be impaired by the change. *Anthony v. Jasper Co.*, 101 U. S. 693 (699).

It is our opinion that if the bonds which form the basis of your inquiry were contracted to be sold by the school district through the acceptance of a bid therefor prior to July 1, 1919, they should be issued in conformity to the law as it then existed and the proviso in question would have no application. If, however, they were not sold or contracted for until after that date, there would then be no contract impaired by the amendment of the law on July 1, 1919, and no bonds other than serial bonds could be legally issued.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., August 15, 1919.

*Hon. J. M. Thatcher, State Tax Commissioner, Olympia, Wn.*

DEAR SIR: You have asked us to advise you if a house and other improvements may properly be placed on the tax rolls as omitted property when the same were not included in the assessment of the real estate upon which they were located.

Section 9103, Rem. 1915 Code, provides:

"The assessor, upon his own motion, or upon the application of any taxpayer, shall enter in the detail and assessment list of the current year, any property shown to have been omitted from the assessment list of any preceding year, at the valuation of that year, or if not then valued, at such valuation as the assessor shall determine from the preceding year, and such valuation shall be stated in a separate line from the valuation of the current year."

Section 9128, Rem. 1915 Code, contains a provision that to the detail and assessment list may and shall be added by the auditor, assessor or his deputy, any and all other taxable property that may be hereafter created or discovered not at present appearing therein, *so that no property shall escape assessment and taxation.*

In *Phillips v. Thurston County,* 35 Wash. 186, a considerable sum was placed on the personal property tax rolls as representing the value of property omitted from taxation, and in speaking of section 9103, *supra,* the court said:

"This is ample authority to warrant the assessor in placing on the list for the current year any property omitted for the previous year, and warranted the assessor in making the assessment he made in this case, if it be true that personal property of Mrs. Stuart, to the value mentioned, had not been assessed for the year 1901."

Section 9102, Rem. 1915 Code, requires the assessor to determine as nearly as practicable the true and fair value of each tract or lot of real property listed for taxation, and to enter the value thereof, including the value of all improvements and structures thereon, opposite each description of property.

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Section 9112, Rem. 1915 Code, as amended by section 4, chapter 142, Laws of 1917, in part provides:

"In assessing any tract or lot of real property, the value of the land, exclusive of improvements, shall be determined; also, the value of all improvements and structures thereon, and the aggregate value of the property, including all structures and other improvements, excluding the value of crops growing on cultivated lands."

Section 9113, Rem. 1915 Code, likewise provides that, under certain conditions, the value of each block, lot or tract, the value of the improvements thereon and the total value thereof, including the improvements thereon, shall be extended after the description of each block, lot or tract.

Section 9128, Rem. 1915 Code, providing forms for the listing and valuation of real and personal property, requires that there be shown the full cash value of each tract, parcel, lot or block of land assessed, and the full cash value of improvements on each tract, lot or parcel of land assessed.

The form of the assessment and tax roll, as set forth in section 9244, Rem. 1915 Code, contains spaces in which, following the description of each lot or section, there must be inserted the full value of each tract, lot or block of land assessed, the full value of improvements upon the land assessed, and the full value of each tract, lot or block of land assessed, with improvements.

The foregoing provisions of the tax law are given to indicate the positive requirement that, in the assessment of real estate, the value of the land and of the improvements thereon must be separately made, and the valuations must be carried into the assessment and tax rolls, so that if real estate is properly assessed, an examination of the detail list and of the assessment and tax rolls will at once disclose whether the improvements have been assessed.

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We are of the opinion that where the tax rolls do not show that the improvements have been assessed, and where it can be proven that the value of the improvements was not included in the valuation of the land itself, the county assessor may then place the value of such improvements on the tax rolls as omitted property. This opinion is not contrary to the decision of the court in *Hammond Lumber Company v. Cowlitz County,* 84 Wash. 462, because in that case it was not shown that the value of the logging railroad had not been included in the valuation of the land upon which it was situated.

Yours respectfully,

R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., August 15, 1919.

*Hon. I. M. Howell, Secretary of State, Olympia, Wn.*

DEAR SIR: You have submitted to us the articles of incorporation of a foreign corporation seeking to file its articles in this state, in which appears the following provision:

"The capital stock of this corporation shall consist of one thousand (1,000) shares without nominal or par value."

You ask if you have the right to refuse to file the articles of incorporation on the ground that this foreign corporation would be given the right to do business on more favorable terms than domestic corporations, in that it has no capital stock.

Section 7, article 12, of the state constitution, provides that "No corporation outside the limits of this state shall be allowed to transact business in this state on more favorable conditions than are prescribed by law to similar corporations organized under the laws of this state." A similar provision is found in section 3720, Rem. 1915

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Code, relating to the power of foreign corporations to do business in this state.

Section 3679, Rem. 1915 Code, relating to the incorporation of trading and business corporations, provides for the execution and filing of written articles of incorporation, and among other things provides that:

"Said articles shall state the corporate name of the company, the objects for which the same shall be formed, the amount of its capital stock, the time of its existence, not to exceed fifty years; * * * the number of shares of which the capital stock shall consist, the number of trustees and their names, who shall manage the concerns of the company, for such length of time as shall be designated in the certificate, and the name of the city, town or locality and county in which the principal place of business of the company is to be located."

We believe that every corporation organized pursuant to this section must have a capital stock, divided into a certain number of shares, which necessarily results in giving to each share of stock a par value. That a corporation is required to have capital stock is indicated by the case of *State ex rel. Osborne etc. Co. v. Nichols,* 38 Wash. 309, where the court said:

"Every corporation has certain essentials which must appear in its articles. In this state, these essentials are: The corporate name, the corporate objects, the amount of the capital stock and the number of shares, the time of the corporate existence, the number of trustees and their names, and the principal place of business."

The filing of articles of incorporation immediately authorizes a foreign corporation to do business in this state, and as was said in the case of *State v. Amalgamated etc. Co. v. Nichols,* 47 Wash. 117:

"If a foreign corporation is permitted to file articles which a domestic corporation cannot, it would seem apparent that the former is shown a preference."

You are therefore advised that to file these articles of incorporation which do not prescribe the amount of capital stock would be to authorize the corporation to do business on more favorable terms than domestic corporations, and that for this reason you should refuse to file

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the articles of incorporation. In connection with the articles of this particular corporation, we also call attention to the fact that by section 3679, Rem. 1915 Code, the life of a corporation is limited to fifty years, while the articles of incorporation submitted to us show the corporation to have perpetual existence.

Yours respectfully,

R. M. BURGUNDER,

*Assistant Attorney General.*

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OLYMPIA, WN., August 16, 1919.

*Mr. Earl W. Benson, Prosecuting Attorney, Walla Walla, Wn.*

DEAR SIR: It appears from your recent inquiry that certain persons have appealed to the superior court from an election consolidating two school districts, on the ground that the election was illegal. You inquire whether the county auditor should consolidate the two districts on his books, or whether he should hold the two districts separate pending the appeal. We assume that the action is in the nature of an injunction to restrain the proper officers from consolidating the district, as there is no statutory authority for the appeal from the election itself.

Rem. 1915 Code, section 4440, provides that within ten days after an election, if it carries, the officers shall proceed to organize and establish the new district. You are advised that they should proceed with this duty as prescribed by law, unless they are restrained from so doing by an order of the court.

Yours respectfully,

L. L. THOMPSON,

*Attorney General.*

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OLYMPIA, WN., August 26, 1919.

*Mr. Tom W. Holman, Prosecuting Attorney, Port Townsend, Wn.*

DEAR SIR: We have your letter of August 21, 1919, submitting copy of a resolution of the city council of Port Townsend requesting the county commissioners of Jefferson county to use the funds of the "harbor improvement fund" created under the provisions of chapter 170, Laws of 1913, for the construction of a wharf at the foot of Adams street within the city of Port Townsend. We assume that the proposed wharf is within the corporate limits of the city of Port Townsend. You ask whether this fund may be used by the county for the construction of such a wharf.

Chapter 170, Laws of 1913, provides that seventy-five per cent of the rentals paid under leases of harbor areas and tide lands belonging to the state shall be disbursed by the state treasurer to the county treasury of the county in which the leased harbor areas or tide lands are situate, "the same to go into a special fund known as the 'harbor improvement fund,' and to be disbursed only for harbor or harbor improvement purposes."

The county commissioners of a county have no powers except those expressly conferred or necessarily implied. We think that a general authorization to expend certain monies for harbor improvement purposes cannot be said to impliedly authorize the construction of a wharf within the limits of an incorporated city.

The only express authorization for the construction of wharves by counties is conferred by section 8114, Rem 1915 Code, as amended by section 9, chapter 148, Laws of 1917. As originally enacted, this section permitted counties to build wharves at the termination of county roads "not included within the limits of tide or shore lands of the first class." This section was held to pre-

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clude the exercise of the power of eminent domain by a county for the purpose of condemning tide lands of the first class for a wharf site. *State ex rel. Wauconda Inv. Co. v. Superior Court,* 68 Wash. 660. See, also, *Hart v. King County,* 4 Wash. Dec. 380, 384.

This section was amended by section 9, chapter 148, Laws of 1917, so as to apparently restrict the power theretofore granted to the construction of wharves across or upon tide and shore lands owned by the state but "not in front of or included within the limits of any incorporated city or town."

In the light of the amendment made by the act of 1917, it may be doubted whether a county may lawfully build wharves in any case except over tide or shore lands owned by the state, a question upon which we express no opinion. We think, however, that both of these acts indicate a legislative intent that wharves shall not be erected by a county within the limits of an incorporated city or town.

We also direct your attention to section 7671-15, Rem. 1915 Code, which vests in the city council of cities of the third class the exclusive power to control the construction of wharves within the corporate limits of the city. This section was enacted in 1915 and subsequent to chapter 170, *supra,* and we think negatives any idea that the county commissioners have any power or jurisdiction in the matter.

Your inquiry is accordingly answered in the negative.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., August 26, 1919.

*Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Olympia, Wn.*

DEAR MADAM: We have requests for opinions, as follows:

"1. Does the state board of education have power to rule that the state normal schools shall not grant credit toward graduation for teaching experience?

"2. Section 11, chapter 10, Laws of 1917, provides in part as follows:

" 'The state board of education shall prescribe courses of study for the state normal schools as follows: * * * advance courses of three or of four years; * * * *Provided*, That the four-year advanced course shall not become operative before the year 1920 * * *

" 'Upon satisfactory completion of any one of these courses a student shall be awarded an appropriate certificate or diploma as follows:

" ' * * * Upon completion of a three-year advanced course a special normal school diploma may be issued which shall be valid in the common schools of the state for a period of five years, and which may be renewed for a like period or a normal school life diploma issued in its stead: *Provided*, The holder shows professional growth and furnishes evidence of not less than twenty-four (24) months of successful teaching experience. Upon completion of said four-year advanced course, an advanced special normal school diploma may be issued which shall be valid in the common schools for a period of five years, and which may be renewed for a like period or a normal school life diploma issued in its stead: *Provided*, The holder shows professional growth and furnishes evidence of not less than twenty-four (24) months of successful teaching experience.'

"In carrying out the foregoing provisions may the state board of education at its discretion prescribe the three-year advance course without prescribing the four-year advance course after the year 1920?

"Is the state board of education, upon request of any state normal school or schools, required after the year 1920 to prescribe the advance four-year course, provided that it has already prescribed the advance three-year course?

"3. Section 4, chapter 10, Laws of 1917, provides in part as follows:

" 'The courses of instruction of both the University of Washington and the State College of Washington shall embrace as major

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lines * * * the professional training of high school teachers, school supervisors and school superintendents. These major lines shall be offered and taught at said institutions only.'

"Section 10, *idem*, provides as follows:

" 'The courses of instruction for the professional training of teachers for the elementary schools shall be offered and taught at the state normal schools only.'

"Section 11, *idem*, provides in part as follows:

" 'The state board of education shall prescribe courses of study for the state normal schools as follows:

" 'Elementary courses of one and two years; advance courses of three or of four years; a special advanced course of one year for graduates from colleges and universities: *Provided*, That the four-year advanced course shall not become operative before the year 1920.

" 'Upon satisfactory completion of any one of these courses a student shall be awarded an appropriate certificate or diploma as follows:

" 'Upon the completion of a one-year elementary course, a normal school elementary certificate may be issued which shall be valid in the elementary schools of the state for a period of two years. Upon the completion of a two-year elementary course a normal school elementary diploma may be issued which shall be valid in the elementary schools of the state for a period of five years * * *. Upon completion of a three-year advanced course a special normal school diploma may be issued which shall be valid in the common schools of the state for a period of five years * * *. Upon completion of said four-year advanced course, an advanced special normal school diploma may be issued which shall be valid in the common schools of the state for a period of five years * * *. Upon completion of a one-year advanced course for college and university graduates, a graduate normal school diploma may be issued which shall be valid in the common schools of this state for a period of five years * * *.'

"In accordance with the provisions of section 11, *supra*, the normal school elementary certificate and the normal school elementary diploma shall be valid in the 'elementary' schools of the state for given periods, whereas the language of the section is different with regard to the special normal school diploma, the advanced special normal school diploma and the graduate normal school diploma in that it provides that they shall be valid in the 'common' schools of the state for given periods. Does the term 'common schools' where used with reference to the validity of the special normal school diploma and the advanced special normal school diploma include both elementary schools and high schools, or is the validity of these diplomas limited by the provisions of sections 4 and 10, *supra*, to elementary common schools only? Does the term 'common schools'

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where used with reference to the validity of the graduate normal school diploma include both elementary and high schools?

"4. Does the state board of education have power to establish a minimum amount of credit for study in residence at the state normal schools, or a maximum amount of credit for study in extension courses, as a requirement for the granting of a certificate or diploma?

"5. Does the state board of education have authority to prescribe courses for the training of elementary school principals in the state normal schools?"

(1) In our opinion your first inquiry should be answered in the affirmative. Among the powers of the state board of education (Rem. 1915 Code, sec. 4313), are the following:

"To approve courses for the state normal schools, * * *."

The power conferred in this provision is broad. We find no limitation in any other act and are of the opinion that the power thus conferred authorizes the board to eliminate teaching experience as a credit toward graduation.

(2) The provision of section 11, chapter 10, in regard to advanced courses is that "the state board of education shall prescribe courses of study for the state normal schools as follows: * * *; advanced courses of three *or* of four years." The requirement for advanced courses is in the alternative. In our opinion the board is not required to establish the four-year course as the three-year course has been prescribed.

(3) Your third question is more difficult of correct answer. Neither the term "elementary school" or "common school" is defined by the laws of this state. Article IX, section 2, of the constitution of this state, reads in part:

"The public school system shall include common schools and such high schools, normal schools and technical schools as may hereafter be established."

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Rem. 1915 Code, section 4302, provides for a general and uniform system of public schools embracing "common schools (including high and elementary schools * * *)." The term "common schools" does not have a uniform meaning, the scope of the term usually depending upon the particular sense in which it is used in any statute. However, as appears from your inquiry, section 4 of chapter 10 provides that the professional training of high school teachers shall be taught only at the State College and the University of Washington. To allow normal school graduates to teach in high schools and at the same time to prohibit such normal schools from giving professional training for such teaching would be an absurdity which we think was not contemplated by the legislature. Sections 4 and 11 must be given a consistent construction if possible. In our opinion the term "common schools," as used in section 11, is used in its restrictive sense and does not include high schools.

(4) In our opinion your fourth inquiry must be answered in the affirmative. We find no statute containing specific provision limiting the power of the board in respect to credit which may be allowed for resident or extension work, and in our opinion the power to make limitations on such credit is conferred by section 4313, quoted *supra*.

(5) Section 4 of chapter 10, quoted *supra*, limits the professional training of high school teachers, school supervisors and school superintendents to the University and the State College. The training of elementary school principals is not mentioned in this section. We do not find that the term "school supervisors" is defined by law. The training of elementary school principals is not, so far as we can find, limited to the University or the State College. It is our understanding that the terms "supervisor" and "principal" are not, in the sense in

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which they are commonly used, synonymous. We conclude, therefore, that the training of elementary school principals may be done in the normal schools.

Yours respectfully,

GLENN J. FAIRBROOK,
*Assistant Attorney General.*

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OLYMPIA, WN., August 26, 1919.

*Hon. J. M. Hitt, State Librarian, Olympia, Wn.*

DEAR SIR: You have asked the opinion of this office upon the following question:

"Will you please inform this office whether the library levy contemplated in chapter 171 of the Laws of 1919 is in addition to or included in the limit of fifteen mills on the dollar, as mentioned in section 17 of chapter 167 of the Laws of 1919."

Chapter 167, Laws of 1919, restricts cities of the third class to a current expense levy of fifteen mills per annum, unless a higher levy be authorized by a three-fifths vote of the electors.

Section 1 of chapter 171, Laws of 1919, provides:

"The city council of cities of the third or fourth class are hereby authorized, without vote of the people, to annually levy a property tax, not to exceed two mills, for public library purposes."

Both of these acts were passed at the same session of the legislature and must be given a consistent construction, if possible. If it were intended that the two-mill library tax authorized by chapter 171, *supra,* were to be included in the fifteen-mill current expense levy mentioned in chapter 167, *supra,* there would seem to be little occasion for the enactment of chapter 171. In our opinion the more reasonable view is that the legislature did not deem the library tax to be one for current expenses, and that the intent was to permit the levy of the taxes



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mentioned in chapter 171, *supra,* without regard to the limitations imposed by chapter 167, *supra.*

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., August 26, 1919.

*Industrial Insurance Commission, Olympia, Wn.*

GENTLEMEN: You have requested an opinion upon the following facts:

"A workman named William A. Sutherland, engaged in an extra hazardous industry, received an injury November 12, 1913. While he was on time loss and receiving treatment for his injury, and at a time when he was regarded by the commission as certain to have a permanent partial disability, he was awarded on May 16, 1915, an advance payment of $250.00. This was to be deducted from the final permanent partial disability rating which he was expected to have when he had reached a fixed condition. Shortly thereafter he died as a result of his injury. His wife was given a pension in accordance with the provisions of subdivision (c) of section 6604-5 of the workmen's compensation act and the $250.00 was regarded as a cash advance and the monthly payments to the widow reduced proportionately. The question has arisen as to whether or not under the foregoing section of the statute this should have been done. This section standing alone, it has been contended, would not justify the reduction. However, considering section 6604-7, which authorizes a cash advance, it would appear to be the proper disposition of the matter."

Upon these facts you have submitted the following questions:

"1st: Under the foregoing facts should the pension to the widow be reduced proportionately?

"2nd: Assuming a cash advance is made to a workman during the period of permanent total disability and thereafter and during the continuance of such permanent total disability the workman die leaving a widow, should she receive the full amount of the pension irrespective of the cash advance, or should she have it reduced proportionately to the amount that the cash advance bears to the value of the annuity as certified by the state insurance commissioner?"

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It is the obvious intent of the act that no payments shall be made until the commission shall have determined the nature and extent of the disability, and that the payments then made shall be limited to the amounts provided by the act for the kind of disability then found to exist. There is no provision authorizing the making of any payment, in either class, in advance of a determination by the commission of the nature of the injured workman's disability. Section 6604-7, Rem. 1915 Code, does not authorize any payment in advance; but merely authorizes a conversion to a lump sum payment of the whole or a portion of the reserve fund established for any particular case. As the establishing of the reserve fund in each case necessarily follows the determination of the nature of the disability, it is obvious that no payments could be made from it in advance of such determination. Furthermore, this section relates only to cases of death or permanent total disability, and does not apply to cases of permanent partial disability, which was the classification anticipated when the advance payment was made in this instance.

There appears to be no provision in the act for a refund or adjustment of any overpayment or erroneous payment which may have been made through mistake in classification of the disability, or the like, except that contained in subdivision (h) of section 6604-5, Rem. 1915 Code, which reads:

"If aggravation, diminution, or termination of disability takes place or be discovered after the rate of compensation shall have been established or compensation terminated in any case the department may, upon the application of the beneficiary or upon its own motion, readjust for further (future) application the rate of compensation in accordance with the rules in this section provided for the same, or in a proper case terminate the payments."

On account of the use of the phrase "for future application," this subdivision cannot properly be construed to authorize the commission either to make good deficiencies

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in prior payments resulting from erroneous classification, or to require a refund, directly or indirectly, of any overpayments so made.

In view of what has been stated, we are of the opinion that the pension payable to the widow in this case should not be reduced on account of the advance payment made to the injured workman.

The answer to your second question is determined by the direct provisions of subdivision (c), section 6604-5, Rem. 1915 Codes and Statutes (sec. 4, ch. 131, Laws 1919), to-wit:

> "If the injured workman die during the period of permanent total disability, whatever the cause of death, leaving a widow, invalid widower or child under the age of sixteen years, the surviving widow or invalid widower shall receive $30.00 per month until death or remarriage * * *."

There is no qualification or limitation whatsoever. The widow shall receive her pension upon the death of her husband. The fact that the workman has received a lump sum settlement under section 6604-7, Rem. 1915 Code, does not in any way impair or abrogate the right of the widow to full compensation. Her right is acquired absolutely upon the death of her husband.

In answer to your second question, therefore, you are advised that the widow should receive the full amount of the pension irrespective of the cash advance, if any, made to her husband.

Yours respectfully,

D. E. TWITCHELL,
*Assistant Attorney General.*

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OLYMPIA, WN., August 27, 1919.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: We are in receipt of your letter of the 11th instant, which reads as follows:

"Section 7724, Remington's 1915 Code, provides that the city council shall fix the salary of the town treasurer by ordinance. Section 7743 specifically fixes the salary at 1 per cent of the receipts and 1 per cent of the disbursements. Can the council under 7724 fix a salary in excess of such specific percentage, as shown in 7743?"

The two sections mentioned above read as follows:

"Sec. 7724. The mayor and members of the council shall receive no compensation whatever. The clerk, treasurer, marshal, and police justice shall severally receive, at stated times, a compensation, to be fixed by ordinance by the council, which compensation shall not be increased or diminished after their election or during their several terms of office. Nothing herein contained shall be construed to prevent the council from fixing such several amounts of compensation in the first instance, during the term of office of any such officer, or after his election. The compensation of all other officers shall be fixed from time to time by the council."

"Sec. 7743. It shall be the duty of the treasurer to receive and safely keep all moneys which shall come into his hands as treasurer, for all of which he shall give duplicate receipts, one of which shall be filed with the clerk. He shall pay out said money on warrants signed by the mayor and countersigned by the clerk, and not otherwise. He shall make quarterly settlements with the clerk. For his compensation he shall be allowed 1 per cent on all moneys received and 1 per cent on all moneys paid by him as such treasurer. He may credit himself with such per cent in his settlements. Upon each quarterly settlement, he shall file a statement of his account with the clerk."

Section 7743 sets forth specifically the duties of the treasurer and his compensation therefor, while section 7724 is a general provision relative to the compensation of officers of cities of the fourth class, including the treasurer.

It is well settled that when general terms in one part of a statute are inconsistent with more specific or particular provisions in another part, the particular provisions will be given effect as clearly a more definite ex-

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pression of the legislative will (36 Cyc. 1130.) This rule was followed in the case of *Board of Park Commissioners v. City of Nashville,* 185 S. W. 694-698 (Tenn.), where the court said:

"* * * Where there is a general provision applicable to a multitude of subjects, and also a provision which is particular and applicable to one of these subjects, and inconsistent with the general provision, it does not necessarily follow that they are so inconsistent that they both cannot stand. The special provision will be deemed an exception, and the general provision will be construed to operate on all the subjects introduced therein except the particular one which is the subject of the special provision. * * *"

You are advised that the city council has no authority to fix the compensation of the city treasurer in excess of that prescribed by section 7743, *supra.*

Yours respectfully,

FRANK P. CHRISTENSEN,
*Assistant Attorney General.*

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OLYMPIA, WN., August 27, 1919.

*Hon. L. H. Darwin, State Game Warden, Seattle, Wn.*

DEAR SIR: You have asked the opinion of this office upon the following questions:

1. Under the provisions of subdivision 9, section 1, chapter 164, Laws of 1917, may the county game commissions, with the approval of the state game warden, change an open season for the taking of upland game birds when the legislature has definitely fixed that season, so that such open season will be at a different time of the year than that fixed by the legislature?

Subdivision 9, *supra,* provides:

"Upon written application by the full membership of any county game commission to the state game warden, permission may be granted by the state game warden to shorten, close or open the season on any of the upland game birds of the state, in their respective counties. Notice of the time fixed for the opening and closing of the season and the kind or kinds of birds included must

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be given by publication in a newspaper published and of general circulation in the county affected, not more than four weeks nor less than two weeks prior to the opening of said season or seasons, and by mailing a copy of said notice to each officer or person authorized to issue hunting licenses."

Section 3, chapter 164, *supra,* establishes certain open seasons for upland game birds in various portions of the state, the length and time of year of such seasons and the species of birds which may be taken, varying according to locality, and expressly prohibits the taking of such birds except as therein permitted.

It will be observed that the only power vested in the game commissions and the state game warden by subdivision 9, *supra,* is the power to "shorten, close or open the season." The word "season" used herein is obviously used as meaning the period of time during which game may properly be taken without serious detriment to the general welfare or the preservation of the game. We think that the words "open" and "close" must be considered in connection with the word "shorten" which precedes them. If the state game warden desires to shorten the season in any particular case, he would also have to possess the power to open and close the season as shortened.

It does not follow from this, however, that the game warden may himself define the season. Upon the contrary, the statute refers to "the season," a reference, in our opinion, to something already established. That season is the one established by the express terms of the statute and we conclude that the only power which you have is the power to shorten the season so established by the legislature, and to open and close the season as shortened.

2. The second question submitted by you reads as follows:

"Will you also advise this office what legally constitutes a month? Is it the calendar month, or does twenty-six working days constitute

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a month? In the case of game wardens where the maximum salary permitted by law is $125.00 per month, can a month be reckoned as twenty-six working days and the game warden be allowed additional compensation for working the Sundays in the month? Can the game warden be paid additional compensation for overtime work?"

Your inquiry arises, we assume, by reason of section 5395-2, Rem. 1915 Code, which provides in part as follows:

"Each county warden shall receive a salary of not less than twenty-five dollars ($25.00) per month nor more than one hundred and twenty-five dollars ($125.00) per month * * *."

Your inquiry, we think, is answered by section 149, Rem. 1915 Code, which provides as follows:

"The word 'month' or 'months,' whenever the same occurs in the statutes of this state now in force, or in statutes hereinafter enacted, or in any contract made in this state, shall be taken and construed to mean 'calendar month'."

The courts have also quite generally reached the same conclusion, even in the absence of express statutory definitions of the term. 3 Words & Phrases (second series), p. 440.

You are therefore advised that county game wardens cannot lawfully be paid more than $125.00 for one calendar month, even though they may work Sundays and overtime.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., September 5, 1919.

*Mr. W. L. Brickey, Prosecuting Attorney, Mount Vernon, Wn.*

DEAR SIR: You ask whether chapter 95, Laws of 1919, throws the whole cost of improvement under the Donohue Road Law upon the property within the improvement boundaries, and if not, what other political

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subdivisions should help bear the cost. You also ask us to state any other changes, if any, which this chapter makes in the Donohue Road Law.

The Donohue Road Law was originally passed in 1893, being chapter 123 of the Laws of 1893. Section 13 of that act appears as section 5739, Rem. 1915 Code. That section divided the cost of the improvement in substantially the following proportions: (1) One-third to the county; (2) not more than one-third to the road districts or townships through which the improvement passed; (3) not more than one-third to the owners of property within the improvement boundaries; and (4) not more than one-sixth to incorporated cities within the county.

Section 35 of chapter 123, *supra,* which appears as section 5761, Rem. 1915 Code, as originally enacted, provided in part as follows:

"When the petition shall so request, the improvements provided for under this act shall be paid for in annual installments by an annual tax levied upon the property assessed for benefits. The petition shall set forth "that the improvement be paid for on the .....years installment plan,' and the number of years shall not be more than ten. * * *"

Both of these sections were amended by chapter 72, Laws of 1917. Section 5739, *supra,* was amended by section 5 of chapter 72 by changing the proportion of cost chargeable to the various municipal subdivisions to one-half to the county and one-fourth each to the road districts or townships and property within the improvement boundaries, respectively. Section 5761, *supra,* was amended by section 17 of chapter 72 so as to read in part as follows:

"When the petition shall so request, the portion of the cost of the improvement chargeable to the improvement district shall be paid for in annual installments by an annual tax levied upon the property assessed for benefits in proportion to the benefits assessed. * * * The clerk of the board of county commissioners shall divide the total estimated cost of the improvement and apportion the same in accordance with the findings and report of the board

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of appraisers and those portions of the expense to be borne by the county, townships or road districts shall be levied and collected as other taxes, after the awarding of the contract for said improvement * * *."

Said section then further provided that the portion of the expense to be borne by the county and road districts might be paid in five annual installments.

This section was again amended by chapter 95, Laws of 1919, so that it read exactly the same as it originally appeared in the act of 1893, except that there was added thereto the following sentence:

"In the event that the entire assessment upon any single tract or parcel of land, or contiguous tracts or groups of tracts belonging to the same owner is twenty-five dollars ($25.00) or less, such assessment shall become due and payable at the time the first general taxes next after the date of the levy shall become due, and the terms of this act relating to the payment of assessments in installments shall not apply to such assessments."

Chapter 95, *supra,* was first introduced as House Bill No. 175. The rules of the legislature require that an amendatory act shall have underlined any new matter, and that where portions of an act are omitted, such omissions shall be indicated by stars or asterisks. We have examined House Bill No. 175 and find that the only matter underlined is the sentence just quoted, and that there are no stars or asterisks therein, although this chapter, in fact, amends section 17 of chapter 72, *supra,* in various other respects. In the light of this fact, it is very probable that the framers of this bill had no intention to repeal the amendatory matter included in the amendment of 1917, and that they merely desired to add thereto the sentence just quoted; but that through inadvertence they overlooked the fact that section 5761, Rem. 1915 Code, had been amended in 1917.

However, from a legal standpoint, it cannot be supposed that this amendment was inadvertent. There is no ambiguity apparent from an examination of chapter 95, *supra;* and the rule of law is quite well established

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that recourse may not be had to the legislative record of a bill to ascertain the legislative intent when the act itself is free from ambiguity.

We do not believe, however, that it can be said that it was the legislative intent to throw the entire cost of such improvements upon the property within the improvement boundaries. While a technical construction of chapter 95, *supra,* might support such a conclusion if that act were considered by itself, it should be read and construed in connection with section 5739, *supra,* as amended by section 5, chapter 72, Laws of 1917. This section provides that a schedule of benefits to be assessed shall be prepared by the board of appraisers, which shall show: (1) The benefits assessed to the county for such improvement, which shall be one-half of the estimated cost thereof; (2) the benefits assessed to each road district or township through which the improvement passes, which shall be one-fourth of the estimated cost of the improvement within the boundary of the road district or township; and (3) the benefits assessed to the property lying within the improvement boundary, which shall be one-fourth of the whole estimated cost of the improvement.

It will be observed that benefits are required to be specifically assessed against the county and against the road districts or townships. In a broad sense, therefore, such assessments are levied upon all the property in the county and road districts or townships, although the method of collection differs somewhat from that followed in the collection of assessments against property within the improvement boundary. Chapter 95, in our opinion, was only intended to allow the payment of assessments in installments, and to prevent installment payments where the benefits were $25.00 or less; but was not intended to change the method of payment theretofore provided for. We think that in the light of section 5, chap-

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ter 72, *supra,* it may be said that property of the county and road districts or townships is assessed for benefits within the contemplation of the act of 1919.

Our conclusions, therefore, may be summarized as follows:

1. All single assessments amounting to $25.00 or less must be paid in a single payment.

2. The estimated cost of improvements initiated under the Donohue Road Act should be apportioned as heretofore; *i. e.,* as required by section 5, chapter 72, Laws of 1917.

3. In the event that the petition shall so request, such assessments, provided they exceed $25.00, may be paid in annual installments, and this privilege applies to the county and road districts or townships as well as to the owners of property within the improvement boundary.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., September 8, 1919.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: We are in receipt of your letter of August, 29, which reads as follows:

**"Kindly advise if there is any law prohibiting county officials from purchasing property either at tax judgment sales or sales of land previously bought in by the county and sold on the order of the county commissioners."**

Your inquiry as to tax judgment sales is answered by that part of section 9260, Rem. 1915 Code, providing for the sale of real property upon judgment and order of sale under foreclosure of a tax certificate, which reads as follows:

**"*Provided,* That no county officer shall directly or indirectly be a purchaser of such property at such sale."**

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We are unable to find any direct legislation prohibiting county officials from purchasing land bought in by the county at a tax foreclosure sale and subsequently sold on order of the county commissioners. We direct your attention, however, to the case of *Coughlin v. Holmes,* 53 Wash. 692, where a purchase by a deputy county treasurer at a tax foreclosure sale was held void on the ground of public policy; and the case of *Roger v. Whitham,* 56 Wash. 190, where for the same reason the purchase by a city attorney at a sale on foreclosure of a special assessment certificate was held void; and also to that part of section 2334, Rem. 1915 Code, which provides that "every public officer who shall * * * (2) be beneficially interested, directly or indirectly, in any contract, sale, lease or purchase which may be made by, through or under the supervision of such officer, in whole or in part, or which may be made for the benefit of his office, or accept, directly or indirectly, any compensation, gratuity or reward from any other person beneficially interested therein * * * shall be guilty of a gross misdemeanor, and any contract, sale, lease or purchase mentioned in subdivision 2 hereof shall be void."

This declaration of the public policy of this state was upheld in the case of *Okanogan Power & Irrigation Company v. Quackenbush,* 7 Wash. Dec. 423, wherein a tax foreclosure sale to a former county treasurer on certificates of delinquency purchased while in office was held void. In so holding, the court observed:

"It being against public policy for a public official to be beneficially interested in any contract, sale, lease, or purchase made through his office, it would seem almost too clear for argument that the acts complained of here come within the spirit, if not within the actual letter, of the prohibition. * * * If he must not buy the property at his own sale, he likewise may not initiate the proceedings, during his term, which will lead up to a purchase by him after his term has expired. We apprehend that it was the purpose of the legislature to forbid any public officer to in any manner deal as an individual with the affairs of his office for the purpose of making

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a private profit. Such dealing is intolerable and cannot be permitted, directly or indirectly, immediately or remotely, and must be condemned wherever found, no matter what method be pursued."

We are unable to find any distinction between the sale of land purchased by the county at a tax foreclosure sale and the sale of any other land that the county might see fit to dispose of (Rem. 1915 Code, sections 3841 to 3847, inclusive).

The validity of such a sale would depend upon the particular officer making the purchase. If the sale is made under his supervision or for the benefit of his office, either directly or indirectly, such sale would be invalid, under the authorities before referred to.

Yours respectfully,

FRANK P. CHRISTENSEN,
*Assistant Attorney General.*

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OLYMPIA, WN., September 9, 1919.

*Hon. L. H. Darwin, State Game Warden, Seattle, Wn.*

DEAR SIR: Section 3, chapter 164, Laws of 1917, provides that it shall be unlawful to kill certain game birds in certain counties before the 15th day of September and the 1st day of October, 1919. You inquire what the seasons will be, if any, on such birds in these localities at the expiration of the above mentioned dates, and what power the counties have to open or close such seasons, if any.

Section 3 of chapter 164, Laws of 1917, provides in part as follows:

"Every person who shall within the state of Washington, hunt, pursue, take, kill, injure, destroy or possess any ruffed grouse, Hungarian partridge, prairie chicken, sage hen, Chinese, English, golden Mongolian, silver, black-neck, or Japanese pheasant, blue grouse, Franklin grouse, wild turkey, scaley partridge, Reeves pheasant, or any species of quail or any species of upland game birds, except as herein provided, shall be guilty of a misdemeanor."

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Then follows a proviso which provides that in any of the counties lying west of the summit of the Cascade mountains, it shall be lawful to hunt, pursue, take, kill and possess ruffed grouse, native pheasant, Chinese pheasant, blue grouse, ptarmigan and any species of quail between the first day of October and the fifteenth day of October, both dates inclusive, of the same year, provided that it shall be unlawful to hunt, pursue, take, kill or possess any species of quail in the counties of San Juan, Clallam, Clarke, Jefferson, Skagit, Snohomish, Skamania and Whatcom before the first day of October, 1919.

Inasmuch as quail are included within the preceding general proviso prescribing a season for quail in all counties west of the summit of the Cascade mountains, you are advised that on and after the first day of October, 1919, the season for quail in the counties just mentioned is governed by the general proviso and will be the season therein designated, namely, between the first day of October and the fifteenth day of October, both dates inclusive, of the same year.

Relative to the seasons in counties east of the summit of the Cascade mountains, the same statute provides:

**"That in the counties lying east of the summit of the Cascade mountains, except in the counties of Walla Walla, Asotin, Garfield and Columbia, it shall be lawful to hunt, pursue, take, kill and possess ruffed grouse (native pheasant) and blue grouse between the first day of September and the fifteenth day of November, both dates inclusive, of the same year * * *; that in the counties of Walla Walla, Asotin, except in the precincts of Clarkston, South Clarkston and West Clarkston in said county of Asotin, and Garfield it shall be lawful to hunt, pursue, take, kill and possess ruffed grouse (native pheasant) and blue grouse from August fifteenth to October first, both dates inclusive, of the same year, any species of quail from October first to October tenth, both dates inclusive of the same year: *Provided, further*, That it shall be unlawful to hunt, pursue, take, kill and possess any species of quail in the counties of Chelan, Columbia, Garfield, Okanogan, Whitman, Walla Walla, Franklin and Adams until the first day of October, 1919."**

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It will be noted that the portion of the statute just quoted makes it lawful to kill quail in Walla Walla and Garfield counties from October first to October tenth, and then provides that it shall be unlawful to kill quail in such counties until the first day of October, 1919.

You are advised that upon the expiration of that date, the prior provision relative to the season for killing quail in Garfield and Walla Walla counties will prevail and that it will be lawful thereafter to kill quail in Walla Walla and Garfield counties from October first to October tenth, both dates inclusive, of the same year unless the season be shortened by you upon the request of the county game commissions.

It will be noted that the enacting clause makes it a misdemeanor to hunt, pursue or kill upland birds, including quail, except as provided therein. A careful examination of the statute discloses that it nowhere makes it lawful to kill quail in Chelan, Columbia, Okanogan, Whitman, Franklin and Adams counties, but does provide that it shall be unlawful to kill quail in such counties until the first day of October, 1919. Construing the statute as a whole, and for the reasons hereinafter stated, we are of the opinion that it would still be unlawful after that date to kill quail in Chelan, Columbia, Okanogan, Whitman, Franklin and Adams counties inasmuch as there is no provision therein making it lawful to kill quail in such counties, and the enacting clause of the section makes it unlawful to do so except as therein provided.

This section then provides:

**"That it shall be unlawful to hunt, pursue, take, kill or possess prairie chickens in the counties of Lincoln, Spokane, Whitman, Asotin, Columbia, Garfield, Walla Walla, Adams, Franklin, Grant and Douglas until the fifteenth day of September, 1919."**

What has just been said applies with equal force to this provision inasmuch as there is no provision making

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it lawful to kill prairie chickens in the counties just mentioned and the enacting clause makes it a misdemeanor to kill prairie chickens except as therein provided.

You are therefore advised that after September fifteenth, 1919, according to existing legislation it is unlawful to hunt, pursue, take, kill or possess prairie chickens in the counties just enumerated.

The statute then provides that it shall be unlawful to hunt, pursue, take, kill and possess Chinese pheasants in Spokane county until October 1, 1919. As there is nothing in this statute making it lawful to kill Chinese pheasants in Spokane county, and the first portion thereof makes it unlawful to do so, unless this section provides that it may be lawfully done, you are advised that it will be unlawful after October 1, 1919, to hunt or kill Chinese pheasants in Spokane county.

The last portion of this section provides:

**"It shall be unlawful to hunt, pursue, take, kill or possess blue grouse, in Spokane county until the first day of October, 1919."**

The general proviso on counties lying east of the summit of the Cascade mountains provides that it shall be lawful to kill blue grouse therein between the first day of September and the fifteenth day of November, both dates inclusive, of the same year, and you are therefore advised that on and after October 1, 1919, it will be lawful to kill blue grouse in Spokane county between the first day of September and the fifteenth day of November, both dates inclusive, of the same year.

It will be observed that in reaching the foregoing conclusions we have construed the enacting clause of this section as prohibiting the killing of upland game birds except in those instances where such killing is in express terms permitted. It must be admitted that the logical result of this is to render futile and unnecessary those provisions of the section which prohibit the killing of certain birds in certain counties before a specified date,

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because, if our construction of the enacting clause be correct, such killing would be unlawful without the particular provisions.

A contrary construction, however, would lead to a much greater and more dangerous absurdity. For the purpose of argument let it be assumed that the enacting clause does not of itself make the taking of game birds unlawful. The first proviso to this clause permits the taking of certain birds in certain counties between particular dates, *but does not make it unlawful to take such birds at any other time.* If the enacting clause does not prohibit such taking it would follow that it would be lawful at all times to kill all birds in counties west of the Cascades, except those birds mentioned in the second and third provisos to the section. Such a construction, we think, should be avoided if possible.

As a matter of fact, it is impossible to give to the enacting clause a construction logically consistent with all the provisos thereto attached because such provisos appear to have been drawn upon an inconsistent idea of the scope of the enacting clause. We have adopted the construction which seems to us most likely to preserve the game, and we believe you should follow it in the absence of a court decision to the contrary.

You also inquire whether, under the provisions of subdivision 9, section 1, chapter 164, Laws of 1917, you may provide for an open season in those instances just noted where the statute fails to provide for such a season.

Under date of August 27, 1919, you were advised by this office that where the legislature had provided an open season you could shorten such season but could not lengthen a season or change its time. You were also advised that the word "season," as used in this subdivision, meant the open season established by the legislature. In the instances mentioned by you the legislature has failed to provide a season for you to shorten, open

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or close, and it therefore follows that you cannot provide for an open season in such cases.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., September 9, 1919.

*Mr. O. R. Schumann, Prosecuting Attorney, Yakima, Wn*

DEAR SIR: You have asked the opinion of this office upon the following state of facts:

Pursuant to the provisions of the Donohue Road Law (sections 5730 to 5782, inc., Rem. 1915 Code, as amended by chapter 72, Laws of 1917, and chapter 95, Laws of 1919), an improvement was initiated in your county. The assessment roll was prepared by the board of appraisers, and approved by the board of county commissioners, in the amount of the total estimated cost of the improvement, and bonds of the county were thereafter issued and sold in the amount of such estimated cost, but upon the completion of the work, it was found that the cost of construction largely exceeded the estimated cost of the improvement.

You ask whether this deficit can be paid, (1) by the levy of a supplemental assessment; or (2) by the issuance of warrants against the general road and bridge fund.

We shall consider your inquiries in the order stated. Section 5738, Rem. 1915 Code, as amended by section 4, chapter 72, Laws of 1917, provides that when an improvement is ordered under this act, the county engineer, or construction engineer employed for that purpose, as the case may be, shall make a survey of the project, and among other things, prepare "an estimate of the total cost of the entire improvement proposed."

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Section 5739, Rem. 1915 Code, as amended by section 5, chapter 72, *supra,* provides that upon the filing of the engineer's report and estimate, the board of county commissioners shall appoint a board of appraisers, whose duty it shall be to assess the benefits and estimate the damages occasioned by the improvement. This section then requires the appraisers to prepare a schedule of the benefits and damages. It requires the benefits to be assessed in the following proportions: (1) One-half of the estimated cost to the county; (2) one-fourth of the estimated cost to the road districts or townships through which the improvement passes; and (3) one-fourth to the property within the improvement boundary.

Section 5740, Rem. 1915 Code, as amended by section 6, chapter 72, *supra,* requires the board of appraisers to file with the clerk of the board of county commissioners a schedule and estimate of all the property benefited and damaged by the improvement. This section then provides for the publication of notice of the hearing upon the report of the engineer and the board of appraisers. Section 5741, Rem. 1915 Code, as amended by section 7, chapter 72, *supra,* and section 5742, Rem. 1915 Code, as amended by section 8, chapter 72, *supra,* provide for a hearing before the board of county commissioners upon the report of the engineer and the board of appraisers, and authorize the commissioners to modify such reports as they may deem proper. Section 5756, Rem. 1915 Code, as amended by section 15, chapter 72, *supra,* provides that "the board of county commissioners may reject any or all bids, if in their judgment good cause exists therefor; and if the total amount of the bids for the several items of construction for which bids were called shall exceed the estimated cost of construction."

The act does not in express terms or by implication authorize the levy of any supplemental assessments. The authorities are quite uniform to the effect that sup-

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plemental assessments to pay the cost of a local improvement cannot be made without authority of statute.

In section 2025, Vol. 5, McQuillen on Municipal Corporations, the rule is stated as follows:

> "As a municipality has no inherent power to levy assessments for local improvements, and as such authority is in derogation of the right of property, it is strictly construed as against the existence or exercise of the power. The nature and extent of such power must be determined from the express grant, and municipal authorities must adhere strictly to its terms, for any material departure therefrom is fatal to the validity of the assessment."

The question came before the supreme court in the case of *Chehalis v. Cory,* 54 Wash. 190, where the court held that a supplemental assessment for a local improvement could not be levied, where the act in question required the assessment to be made upon the estimated cost of the improvement. This view was adhered to in the subsequent cases of *Collins v. Ellensburg,* 68 Wash. 212, and *Peabody v. Edmonds,* 68 Wash. 610. In the case of *Kuehl v. Edmonds,* 85 Wash. 307, the court held a statute unconstitutional, which attempted to validate the supplemental assessments construed by the court in *Peabody v. Edmonds, supra.* This decision was followed in the case of *Chehalis v. Robinson,* 87 Wash. 690 It is true that the case of *Kuehl v. Edmonds, supra,* was subsequently reversed by the court after a rehearing *en banc,* in the case of *Kuehl v. Edmonds,* 91 Wash. 195. This decision, however, does not deny the rule announced that there must be statutory authority for such a supplemental assessment before it can be made. The point decided was simply that authority was conferred, both by the original act under which the improvement was made, and by a subsequent validating act.

You are, therefore, advised that there is no authority of law for the levy of any supplemental assessment to cover this deficit.

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Neither do we believe that warrants can be issued against the general road and bridge fund in the amount of such deficit. The act itself specifies the instances in which moneys from that fund may be expended upon such projects. Section 5744, Rem. 1915 Code, as amended by section 9, chapter 72, *supra,* provides that warrants may be drawn against the general road and bridge fund for damages to property taken. Section 5763, Rem. 1915 Code, as amended by section 19, chapter 72, *supra,* provides that where bonds are issued for such improvement, and there shall not be sufficient money in the improvement fund to pay the interest and the bonds when due, such interest or bonds may be paid either out of the general road and bridge fund or the current fund of the county, as may be directed by the board of county commissioners. These provisions we think negative the idea that moneys may be expended from the general road and bridge fund in instances other than those mentioned in the statute. See also McQuillen on Municipal Corporations, section 2184; *State v. Hopkins,* 12 Wash. 602.

In this connection, however, we direct your attention to the fact that this section authorizes the board of county commissioners to issue bonds of the county, "in an amount not to exceed the cost of such improvement, where the assessments are payable in installments, and further provides that should there not be sufficient money in the improvement fund to pay the interest or principal of such bonds when due, "said interest or bonds may be paid out of the general road and bridge fund or the current expense fund of the county, as may be directed by the board of county commissioners, and such fund shall be reimbursed from said improvement fund from time to time as monies are paid therein".

The only other limitation placed upon the commissioners is the provision that the bonds shall not bear more than six per cent interest, and shall be sold at not

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less than par. The method of sale and the blocks in which the bonds shall be issued are matters which rest in the discretion of the board.

While the proviso evidently contemplates that the general road and bridge fund or the current expense fund shall be reimbursed in full for any such advances, no such limitation is imposed by the enacting clause upon the authority to issue bonds in the original instance. We can see no legal objection, therefore, to the issuance and sale of bonds of the county upon the improvement fund in the amount of this deficit, and the payment of said deficit from the proceeds of such sale.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., September 9, 1919.

*Mr. C. W. Hamilton, Prosecuting Attorney, Prosser, Wn.*

DEAR SIR: You have requested the opinion of this office upon the question of whether there is any legal reason why the monthly compensation of a court commissioner may not be increased while such commissioner is in office.

The only objection which can be suggested to such an increase is the objection that this would increase the salary of the commissioner in violation of the state constitution.

Section 25, article 2, of the state constitution provides:

> "The legislature shall never grant any extra compensation to any public officer, agent, servant, or contractor after the services shall have been rendered or the contract entered into, nor shall the compensation of any public officer be increased or diminished during his term of office."

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Section 8 of article 11 of the state constitution provides:

"The legislature shall fix the compensation by salaries of all county officers, and of constables in cities having a population of five thousand and upwards, except that public administrators, surveyors, and coroners may or may not be salaried officers. The salary of any county, city, town, or municipal officers shall not be increased or diminished after his election or during his term of office, nor shall the term of any such officer be extended beyond the period for which he is elected or appointed."

Section 23 of article 4 of the state constitution provides:

"There may be appointed in each county, by the judge of the superior court having jurisdiction therein, one or more court commissioners, not exceeding three in number, who shall have authority to perform like duties as a judge of the superior court at chambers, subject to revision by such judge, to take depositions and to perform such other business connected with the administration of justice as may be prescribed by law."

Pursuant to this provision, the legislature enacted sections 83 to 88, inclusive, Rem. 1915 Code. Section 83 provides that the commissioner shall be appointed by the judge of the superior court, "and shall hold his office during the pleasure of the judge appointing him". Section 87 provides that every court commissioner shall receive a salary "in such sum as the board of county commissioners may designate".

It will be observed that court commissioners do not hold office for any definite length of time, but are removable at the pleasure of the appointing power. The constitutional provisions quoted above prohibiting increases in the salaries of public officers only prohibit increases during their term, or in the case of county officers, after they have been elected. Court commissioners are not elected, and that portion of section 8, article 11, may therefore be disregarded. Neither do we believe that it can be said that a court commissioner has a term of office within the purview of these constitutional provisions.

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In the case of *State ex rel. Meredith v. Tallman,* 24 Wash. 426, the supreme court defined the word "term" as follows:

> " 'Term,' as applied to time, signifies a fixed period, a determined or prescribed duration. * * * A term of office is a fixed period prescribed for holding office. * * * The word 'term,' when used with reference to the tenure of office, ordinarily refers to a fixed and definite time."

The authorities upon this proposition are quite uniform, and will be found collated in a note to the case of *State ex rel. Rumbold v. Gordon,* Ann. Cases 1913 A, page 312.

In direct answer to your inquiry, you are therefore advised that there is no legal objection to an increase in the compensation of a court commissioner by the board of county commissioners.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., September 10, 1919.

*Mr. M. E. Jesseph, Prosecuting Attorney, Davenport, Wn.*

DEAR SIR: We are in receipt of your letter of September 3, wherein you inquire if a mother who is destitute, and who has insufficient property or income, or lack of earning capacity, so that she is unable to support her children under the age of fifteen years, is entitled to a pension under the Mother's Pension Act.

Section 1, chapter 135, Laws of 1915, provides as follows:

> "In every county it shall be the duty of the county commissioners to provide out of the moneys of the county treasury an amount sufficient to meet the purposes of this law, for the support of mothers who, by reason of destitution, insufficient property or income, or lack of earning capacity, are unable to support their

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children under the age of fifteen years, and who come within the following classes, to-wit:

"First. A mother whose husband is dead or confined in a penal institution or insane hospital.

"Second. A mother whose husband, through total disability, is unable to support his family."

This section was amended by chapter 103 of the Laws of 1919, by omitting the last portion thereof concerning the status of the applicant's husband.

You are, therefore, advised that a mother who, by reason of destitution, insufficient property or income, or lack of earning capacity, is unable to support her children under the age of fifteen years, is entitled to the benefits of the Mother's Pension Act, provided she comes within the remaining provisions of chapter 135, Laws of 1915.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., September 17, 1919.

*State Medical Aid Board, Olympia, Wn.*

GENTLEMEN: You have asked the opinion of this office upon the question of whether a claimant may select to attend him and assist him in making his claims for compensation to the industrial insurance commission as mentioned in section 6604-12, Rem. 1915 Code, any one holding a certificate to practice under the following acts: (1) one who holds a license under chapter 4, Laws 1919, regulating the practice of osteopathy; (2) one who is licensed under chapter 5, Laws 1919, regulating chiropractic practice; (3) one who is licensed under chapter 36, Laws 1919, regulating the practice of drugless healing.

This question is determined by the construction placed upon the terms "medical", "surgical", and "physician", as used in section 2, chapter 129, Laws 1919,

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which, so far as we are concerned with this question, reads as follows:

"On the occurrence, after June 30, 1917, of any injury to a workman entitled to compensation under the provisions of said section 6604, other than section 6604-19, thereof, he shall receive in addition to such compensation, and out of the medical aid fund, proper and necessary medical and surgical services, at the hands of a physician of his own choice * * *."

The following definitions are given in Webster's New International Dictionary:

"*Medical*—1. Of, pertaining to, or dealing with, the healing art, or the science of medicine, especially in the narrower sense; as, the *medical* profession; *medical* services; *medical* jurisprudence; *medical man*, a man who practices medicine; used widely to include physician, surgeon, accoucheur, etc. * * *"

"*Medicine*—1. The science and art dealing with the prevention, cure, or alleviation of disease * * *."

"*Surgical*—Of or pertaining to surgeons or surgery."

"*Surgery*—1. Art or practice of healing by manual operation; that branch of medical science which treats of mechanical or operative measures for healing diseases, deformities or injuries."

"*Physician*—1. A person skilled in physic or the art of healing; one duly authorized to treat diseases, especially by medicines; a doctor of medicine,—often distinguished from a surgeon."

As there is no definition in our statutes of the word "physician", that term must be used in its general sense. The only place where there is any reference to the word "physician" appears further in this opinion.

Section 17, chapter 4, Laws 1919, defines "osteopathy" as "the practice and procedure as taught and recognized by the regular colleges of osteopathy." The case of *State of Washington v. Bonham*, 93 Wash. 489, contains a statement defining osteopathy, which briefly is a theory of disease and a method of cure. Section 18, chapter 4, Laws of 1919, provides as follows:

"All persons granted licenses or certificates under this act shall be subject to the state and municipal regulations relating to the control of contagious diseases, the reporting and certifying to births and deaths, and all matters pertaining to public health; and all such reports shall be accepted as legal."

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Section 19 of said act provides:

"* * * This act shall not be construed to apply in any manner to any other system or method of treating the sick or afflicted * * *."

Section 4 of that act authorizes a certificate (1) authorizing the holder to practice osteopathy, and (2) authorizing the holder thereof to practice osteopathy and surgery.

Subdivision C, section 6, chapter 5, Laws 1919, provides as follows:

"Any chiropractor who has complied with the provisions of this act may adjust by hand any articulation of the spine, but shall not prescribe for or administer to any person any medicine or drugs now or hereafter included in Materia Medica, nor practice obstetrics, nor practice osteopathy or surgery."

Section 12, chapter 5, Laws of 1919, provides as follows:

"Chiropractic practitioners shall observe and be subject to all state and municipal regulations relating to the control of contagious and infectious diseases, sign death certificates and any and all matters pertaining to public health, reporting to the proper health officers the same as other practitioners."

Section one, chapter 36, Laws of 1919, in part reads as follows:

"The Governor shall appoint a board of examiners to be known as the board of drugless examiners of the State of Washington, consisting of eight drugless physicians as hereinafter provided. The members to be appointed as follows: Two mechanotherapists, two suggestive therapists, two food scientists, two physcultopaths. * * *."

Section 7, chapter 36, Laws of 1919, reads as follows:

"All persons granted licenses or certificates under this act, shall be subject to the state and municipal regulations, relating to the control of contagious diseases, the reporting and certifying of births and deaths, and all matters pertaining to public health; and all such reports shall be accepted as legal."

Section 12, chapter 36, Laws of 1919, contains the following definitions:

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"Food Science—is the science of treating disease * * *."
"Mechano-Therapy—is a system of therapeutics * * *."
"Suggestive Therapeutics—is a system of healing * * *."
"Physcultopathy—is a system of healing * * *."

Section one, chapter 134, Laws of 1919, refers to the "regular profession" and to the "homeopathic profession". Section 3, chapter 134, Laws of 1919, reads in part as follows:

"* * * Upon compliance with the requirements of this act by an applicant for a license to practice medicine and surgery in this state, the board shall issue such certificate, authorizing the holder thereof to use drugs or what are known as medicinal preparations in or upon human beings and to sever or penetrate the tissues of human beings and to use any and all other methods in the treatment of diseases, injuries, deformities, or other physical or mental conditions."

It will be seen from the foregoing that the legislature has permitted all those who comply with the above acts to follow their profession in the treatment of disease, each in his own way, and each under the general definition of physician is entitled to be called physician, for the reason that he is "skilled in the art of healing", and is duly authorized to treat diseases. Each is authorized to sign death certificates and report births. Each is required to file his license with the county clerk in the county in which he desires to practice; and it seems to me that each is entitled to render medical aid to an injured workman, insofar as his license permits. One licensed under chapter 134, Laws of 1919, is authorized to render surgical service to injured workmen. One licensed under chapter 4 as an osteopath and surgeon is competent to render osteopathic and surgical service to injured workmen. Chapters 129 and 134, *supra,* were approved by the governor the same day. The other three acts were approved by the governor at a prior time. It is reasonable to assume, therefore, that the legislature contemplated that a person licensed to treat diseases is competent to render such service to injured workmen. While it may

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be argued that one who receives an injury in extra hazardous employment is what is known as a surgical case, as contrasted with disease, yet the legislature, in passing chapter 129, Laws of 1919, evidently did not so contemplate, or the words "physician" and "medical" would not have been used in the act.

In direct answer to your question, you are advised that one who holds a license under chapter 4, chapter 5, chapter 36 or chapter 134, Laws 1919, is entitled to compensation under the medical aid act, if he performs such service as he is authorized to perform, and is proper and necessary, as contemplated by section 2, chapter 129, Laws of 1919. It necessarily follows, therefore, that any such person is required to aid the workman in making his claim for compensation to the industrial insurance commission, as contemplated in section 6604-12, Rem. 1915 Code.

Yours respectfully,
D. E. TWITCHELL,
*Assistant Attorney General.*

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OLYMPIA, WN., September 24, 1919.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: We are in receipt of your letter of the 19th, which reads as follows:

**"Can a member of the city council in a third class city be appointed by that body and act and receive compensation for so acting as street superintendent?"**

By refenence to section 7671-1 to 7671-36, Rem. 1915 Code, relating to the government of third class cities, it will be noted that the appointment of a street superintendent is subject to confirmation by the city council, and in case the mayor fails to make another appointment within one week from the rejection of the appointment

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for the same office, then the city council may elect a suitable person to fill the office during the term. It will also be noted that the powers of the city council require that they shall "establish, lay out, alter, keep open, open, widen, vacate, improve and repair streets, sidewalks, alleys, squares and other public highways and places within the city, and to drain, sprinkle and light the same; to remove all obstructions therefrom; to establish and reestablish the grades thereof; to grade, plank, pave, macadamize, gravel and curb the same, in whole or in part; to construct gutters, culverts, sidewalks and cross walks therein or upon any part thereof; to cultivate and maintain parking strips therein, and generally to manage and control all such highways and places, * * * ".

The duties of the two offices conflict and in our opinion are incompatible and therefore cannot be held by the same person at the same time.

Yours respectfully,

FRANK P. CHRISTENSEN,
*Assistant Attorney General.*

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OLYMPIA, WN., September 24, 1919.

*Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Olympia, Wn.*

DEAR MADAM: We are in receipt of your letter of the 18th which reads as follows:

**"Should appeals before the county superintendent of schools and before the superintendent of public instruction in accordance with the provisions of section 23, chapter 90, Laws of 1919, be heard *de novo*?"**

Section 4710, Rem. 1915 Code, reads as follows:

**"At the hearing of an appeal, properly presented in accordance with this chapter, the county superintendent or the board of county commissioners, as the case may be, shall hear testimony of all parties interested, and for the purpose may administer oaths if neces-**

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**sary, may summon witnesses or demand records or certified copies of the same: *Provided*, That in the case of a hearing before the board of county commissioners the board may hear the case *de novo*, and in the case of a hearing on appeal by the superintendent of public instruction no new evidence may be admitted."**

Section 23, chapter 90, Laws of 1919, referred to in your inquiry, takes away the right of appeal to the board of county commissioners, theretofore conferred by section 4707, Rem. 1915 Code, and therefore renders nugatory that portion of section 4710, *supra,* which relates to hearings before that board. In all other respects, however, section 4710, *supra,* is controlling.

The hearing before the superintendent of public instruction is limited to such evidence as was admitted at the prior hearing. At the hearing before the county superintendent, however, all parties interested shall be heard, and provision is made for the introduction of documentary evidence. This is unquestionably a hearing *de novo* according to the definition in the case of *In re Littlefield,* 61 Wash. 150 (154), wherein it was held that "un doubtedly a trial *de novo* does mean, and is generally understood to mean, a trial anew".

It is our opinion that hearings on appeal to the county superintendent of schools shall be *de novo* and appeals to the superintendent of public instruction shall be only on such evidence as may have been admitted at the hearing before the county superintendent.

Yours respectfully,

FRANK P. CHRISTENSEN,
*Assistant Attorney General.*

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OLYMPIA, WN., September 24, 1919.

*Mr. H. E. Gorman, Prosecuting Attorney, Bremerton, Wn.*

DEAR SIR: You have asked the opinion of this office upon the following questions:

"1. May a car licensed as a stage engage in a general 'for hire' traffic?

"2. May a car licensed 'for hire' be operated as a stage?

"3. If a person acts as an agent for a dealer, say in Seattle, but keeps no car on hand as a sample or for demonstration, however, he advertises in the papers and when opportunity affords, buys and sells second-hand cars, would he be required to have a dealer's license?"

Section 1, chapter 59, Laws of 1919, defines an auto stage as a motor vehicle used for the purpose of carrying passengers, baggage and freight on a regular schedule of time and rates, provided that it shall not be construed to be an auto stage where the whole route traveled is within the corporate limits of an incorporated city.

In the same section "for hire" is defined to include all motor vehicles other than auto stages used for the transportation of persons for which transportation remuneration is received either directly or indirectly.

In chapter 46, Laws of 1919, a schedule of fees is prescribed for both auto stages and "for hire" cars, dependent on the weight of the car, the schedule for auto stages being higher than for "for hire" cars. The definitions show that auto stages are in fact "for hire" cars with additional qualifications. All auto stages, therefore, are "for hire" cars, but all "for hire" cars are not auto stages. Inasmuch as the license fees for auto stages are higher than for "for hire" cars, you are advised that a car licensed as an auto stage may lawfully engage in a general "for hire" traffic, but a car licensed "for hire" may not be operated as an auto stage.

Section 6, chapter 155, Laws of 1917, which relates to dealers' licenses, provided in part as follows:



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"That whenever a dealer shall maintain a branch or sub-agency he shall apply for a separate registration for such branch or sub-agency, and shall pay therefor the fee hereinafter provided for the registration of motor vehicles owned by, or under the control of said branch or sub-agency."

This statute was apparently enacted for the express purpose of compelling a branch office or sub-agency to take out a dealers' license. While it is true that the person referred to by you does not at all times have a car for demonstration purposes, yet if he is engaged in buying and selling cars, he necessarily must at different times own them, and would, therefore, be a dealer and required to take out a dealers' license.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., October 2, 1919.

*Hon. Louis H. Moore, State Bank Commissioner, Olympia, Wn.*

DEAR SIR: In your letter of September 26th, you state that a state bank which is not a member of the Washington Bank Depositors' Guaranty Fund, desires to purchase the assets and assume the liabilities of a member bank of the Guaranty Fund. Upon completion of the transfer, the member bank will discontinue business and forfeit its charter. You then inquire if the member bank is required by section 17, chapter 81, Laws of 1917, to give six months' notice of withdrawal from the Guaranty Fund.

Section 17, *supra,* reads in part as follows:

"Whenever any solvent guaranteed bank shall elect to withdraw from the guaranty fund, and shall have given notice in writing to the secretary of the guaranty fund board of such withdrawal, and shall have displayed a card in a conspicuous place in its banking rooms as provided in the preceding section, for a period of six months from the date of such withdrawal, or whenever any solvent

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**guaranteed bank shall surrender its certificate of authority from the state and cease to do business, and shall have discharged all of its deposit liabilities to the satisfaction of the state bank examiner, and whenever such withdrawn or liquidated bank shall have paid all assessments made against it, for the benefit of the guaranty fund, prior to the date of its withdrawal, or the surrender of its certificate of authority, as the case may be, and shall have paid all assessments made against it, for the benefit of the guaranty fund within a period of twelve months after its withdrawal, or liquidation, as the case may be, it shall be entitled to receive its bonds, or certificates of deposit in lieu thereof, and its cash deposited for the benefit of the guaranty fund: * * *"**

It will be noted that banks desiring to withdraw from the guaranty fund, but who discontinue in other respects in the banking business, are required by section 17 to give notice thereof for a period of six months from the date of withdrawal. This is for the purpose of notifying the public that such bank is no longer a member of the guaranty fund, as such notice would be material if the bank continued to do business.

When the bank desires to surrender its charter and discontinue business altogether, the latter portion of section 17 above quoted prescribes several conditions that must be complied with, but no notice that it is no longer a member of the guaranty fund is required to be posted, as it obviously could not be a member of such fund if it ceased to do business. The member bank in this case has ceased to exist, and the transaction would, therefore, be covered by the latter portion of section 17, which does not require a six months' notice that it has withdrawn from the guaranty fund. Your inquiry is accordingly answered in the negative.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., October 2, 1919.

*Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Olympia, Wn.*

DEAR MADAM: We are in receipt of your letter of the 25th wherein you ask us to advise you whether the directors of a school district may legally hold an election to increase the tax levy of the district in order that funds may be had with which to pay a bonus of $200.00 to each teacher already under contract with the district, the payment of the bonuses being an expenditure over and above the ten mill levy which the board will require for school purposes for the ensuing year.

The bonus to the teachers would be in effect an increase in the salaries of the teachers who are under contract to teach for a stipulated sum, during the period for which they have been employed. The office has held that the school board has the power to make such an increase. (Opinions 1907-8, page 86.)

Sections 4513, 4521 and 4537, Rem. 1915 Code, provide that the limit of the tax levied for school purposes in districts of the first, second and third classes, respectively, shall in no one year exceed one per cent of the assessed value of all taxable property of the district, and contain the provision that when any greater expenditure in any one current school year shall be deemed necessary, the question shall be submitted to a vote of the electors of the district at the time and place appointed by the directors. The sections referred to provide that the notice of such election shall specify the amount of taxes proposed to be raised in excess of said one per cent and if a majority of the electors voting thereon at said election shall be in favor of such additional tax, the entire amount so authorized shall be levied and collected, but that no tax shall exceed two per cent of all the taxable property of the district.

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The question to be determined at an election held pursuant to sections 4513, 4521 and 4537, *supra*, is whether or not there shall be any greater expenditure in any one current school year than the tax levy of one per cent and not more than two per cent, and not for what particular purpose any certain sum of money shall be expended. We find no statutory requirement that the purposes for which the tax is authorized need be stated in the notice of election. The electors, however, having by their vote duly authorized an additional tax over one per cent of the assessed valuation of all the taxable property of the school district, it is our opinion that the funds derived from such additional tax may be legally expended by the school board in the payment of bonuses to the teachers.

Yours respectfully,

FRANK P. CHRISTENSEN,
*Assistant Attorney General.*

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OLYMPIA, WN., October 2, 1919.

*Mr. Joseph B. Lindsley, Prosecuting Attorney, Spokane, Wn.*

DEAR SIR: You have asked the opinion of this office upon the proper interpretation of section 5561-1 and section 5561-4, Rem. 1915 Code, and section 1, chapter 46, Laws of 1919, with particular reference to the question of whether the sections first referred to have been repealed or superseded by section 1, chapter 46, *supra*.

Section 5561-1 was enacted in 1913 and limits the weight of the load which can lawfully be carried in any vehicle upon county roads to certain weights in accordance with the width of the tires of such vehicles whenever the character of the road or the climatic conditions of the county render the transportation of a greater load injurious to the roads. Section 5561-2 authorizes

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the board of county commissioners to determine by resolution whether or not the provisions of section 5561-1 shall apply to a particular county.

Section 5561-4, *supra,* was passed in 1915, and prohibits (1) the use upon any public street, road or highway, without the corporate limits of any city of the first class, of any vehicle of such a weight or with wheels or tires so constructed as to destroy or permanently injure the surface or foundation of such street or highway, and (2) makes it unlawful for any person to drive any automobile, auto truck, or motor propelled vehicle, upon any public street without the limits of cities of the first class which shall weigh more than twenty-four thousand pounds, either with or without its load.

Section 1, chapter 46, Laws of 1919, reads in part as follows:

"It shall be unlawful to operate a truck or trailer on the public highways in the State of Washington with a load greater than 10,000 pounds: *Provided, however,* That this load limitation shall not apply to trucks or trailers operating entirely within the city limits of a city of the first or second class, if permitted so to do by ordinance, and no motor truck shall be driven over or along any public highway with a load exceeding its licensed capacity. And, no three or four wheeled logging truck shall be driven over or along any public highway loaded with logs exceeding 2,000 feet; and no logging truck with a trailer or other six wheeled logging truck shall be driven over or along any public highway with a load of logs exceeding 3,000 feet as calculated by Scribner's Log Scale, and for the purposes of this act the weight of the load shall be calculated at five pounds per foot, log scale."

All of these provisions must be given a consistent construction if possible under the familiar rule of statutory construction that repeals by implication are not favored.

There is no direct conflict between section 5561-1, *supra,* and section 1, chapter 46, *supra,* although both relate to some extent to the same subject-matter. In our opinion the county commissioners may still pass a resolution making effective the prohibition contained in sec-

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tion 5561-1, but the failure of the commissioners to pass such a resolution will in no sense prevent the enforcement of section 1, chapter 46. We conclude also that the passage of such a resolution will not protect a person from prosecution under section 1, chapter 46, even though they may have complied with section 5561-1. In other words, the prohibitory provisions of section 5561-1 are still in force but a compliance therewith does not authorize the violation of the act of 1919.

The same conclusion we think must control the construction of section 5561-4, *supra,* and section 1, chapter 46, *supra,* although the question is a closer one. Section 5561-4 provides for a maximum weight of twenty-four thousand pounds for all motor propelled vehicles operated either with or without a load upon any public street without the limits of a city of the first class. Section 1, chapter 46, prescribes a maximum weight of ten thousand pounds for loads carried by motor trucks or trailers over any public highway, but allows cities of the first and second class by ordinance to permit the transportation of greater loads by trucks or trailers operating entirely within such cities.

You will observe that section 5561-4 is more general in its application and covers a greater field than does the 1919 statute. This section is not restricted to trucks and trailers, as is the latter act, and also includes the machine as well as the load. While the real facts may be that the act of 1919 in effect makes unnecessary the prior act, we think that this canot be determined as a matter of law when both statutes are considered. You are therefore advised that both provisions are in force, subject, of course, to the obvious exception that there is no implied permission given by section 5561-4 to violate chapter 46.

The necessary result of this conclusion is that while cities of the second class may by ordinance permit the

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carriage by trucks or trailers of loads in excess of ten thousand pounds within their corporate limits, they cannot permit the operation of any motor propelled vehicles upon their streets which weigh more than twenty-four thousand pounds either with or without their loads.

There is clearly no inconsistency between the act of 1919 and that portion of section 5561-4 which relates to the use of tires and wheels which deface or injure the street, as this subject is not covered by the latter statute.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., October 2, 1919.

*Industrial Insurance Commission, Olympia, Wn.*

GENTLEMEN: We have your letter in which you ask whether or not the following case of Louis Haveland is covered by the workmen's compensation act, to-wit:

**A sawmill fireman, having quit work for the day, punched the time clock and then proceeded to a shed on the mill premises, where he kept his own automobile. While attempting to crank the automobile, the machine kicked back and broke his wrist.**

In the case of *Stertz v. Industrial Insurance Commission,* 91 Wash. 593, appears the following:

**"The fifth section, the granting clause of compensation, is as follows:**

**" 'Each workman who shall be *injured* whether *upon the premises* or at the plant, or, he being in the course of his employment, away from the plant of his employer, or his family or dependents in case of death of the workman, shall receive out of the accident fund compensation in accordance with the following schedule, and, except as in this act otherwise provided, such payment *shall be in lieu* of any and all right of action whatsoever against any person whomsoever.' Rem. & Bal. Code, 6604-5.**

**"Obviously and clearly the qualifying 'in the course of employment' does not apply to 'on the premises.' Had that been intended, the arrangement was natural and easy. Thus, 'When the workman is injured in the course of his employment either upon the premises**

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**or away from the plant.' Surely we must assume a reason for the other peculiar order. Nor did that order come of chance. It is precisely repeated, we have just seen, in the definition of 'workman.' Even the punctuation is most carefully repeated there."**

The inference is, that a workman who is injured upon the premises or at the plant of the employer is entitled to compensation, irrespective of whether or not he is at that particular time in the course of his employment. Your question is therefore answered in the affirmative.

Yours respectfully,

D. E. TWITCHELL,
*Assistant Attorney General.*

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OLYMPIA, WN., October 7, 1919.

*Mr. William D. Askren, Prosecuting Attorney, Tacoma, Wn.*

DEAR SIR: You have asked the opinion of this office upon the question of what, if any, notice should be given the record owner of a tax judgment sale of the property of such owner where the residence and address of such owner is unknown.

Section 9260, Rem. 1915 Code, providing for tax judgment sales, contains this proviso:

**"*Provided, however*, That before such sale shall be held, the county treasurer shall notify the record owner of such real estate of the pending sale, or in case of unknown owner shall post a notice of same in some public place at the county courthouse."**

While a casual reading of this proviso might indicate that the phrase "unknown owner" is used in its generally accepted sense, *i. e.*, as meaning an owner whose interest neither appears of record nor is otherwise known, we think that it was here used in a different sense. It will be observed that the proviso is in the alternative. The record must be notified or, in the case of an unknown owner, notice must be posted. The subsequent portions

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of the same section provide specifically for the posting of general notices of sale. This notice for all practical purposes is constructive notice to all persons that the sale will be held, and to give the proviso a technical construction would be to require double notice, both constructive, for the same purpose and in part to the same persons.

The more reasonable construction is that this entire proviso was intended to insure to all record owners special notice, either actual or constructive, and that the phrase "unknown owner" as therein used means a record owner whose address or residence is unknown.

You are, therefore, advised that where the address or residence of a record owner is unknown, the treasurer should have prepared a notice of sale directed to such record owner and post such notice in some public place at the county court house.

As a matter of precaution we would also suggest that a copy of this notice be sent to the last known address of such record owner, which fact should be made to appear by the treasurer's affidavit. The affidavit of posting should show specifically the effort made to ascertain the residence or address of such record owner and should affirmatively show upon its face that the treasurer, in the exercise of reasonable diligence, has been unable to discover such residence or address.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., October, 8, 1919.

*Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Olympia, Wn.*

DEAR MADAM: We are in receipt of your letter of the 4th instant which reads as follows:

"Please advise us what conditions a family must meet to be considered as resident in the territory of a school district for the purpose of signing the petition provided for in section 1, chapter 50, Laws of 1915."

Section 4433, Rem. 1915 Code, provides in part as follows:

"For the purpose of transferring territory from one district to another or enlarging the boundaries of any school district, a petition in writing shall be presented to the county superintendent, signed by a majority of heads of families residing in the territory which it is proposed to transfer or include * * *."

Section 4406, Rem. 1915 Code, provides in part as follows:

"Every common school, not otherwise provided for by law, shall be open to the admission of all children between the ages of six and twenty-one years residing in that school district."

"The words 'inhabitant,' 'citizen,' and 'resident,' mean substantially the same things, and one is an 'inhabitant,' 'resident,' or 'citizen' of the place where he has his domicile or home. A man's residence is his home or habitation, where that residence is fixed, and at a particular place, and he does not entertain a present intention of removing therefrom. To constitute a domicile but two elements are necessary: The act and the intention." *Stevens v. Larwill*, 84 S. W. 113, 118 (110 Mo. App. 140).

The school being open to all children between certain ages without limitation or qualification, it is our opinion that the signer of a petition to transfer territory from one district to another or enlarge the same need have no further qualification other than that of being the head of a family and resident in the territory which it is proposed to transfer or include.

Yours respectfully,

FRANK P. CHRISTENSEN,
*Assistant Attorney General.*

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OLYMPIA, WN., October 9, 1919.

*Mr. Thomas A. Stiger, Prosecuting Attorney, Everett, Wn.*

DEAR SIR: We are in receipt of your letter of September 25, asking if the county clerk should demand an appearance fee of the defendant in an action brought under chapter 203, Laws of 1919, and whether or not the act applies to cases where the child was born or pregnancy occurred prior to the taking effect of the act.

The answer to your first question depends upon whether or not the proceeding is civil or criminal. Chapter 203, Laws of 1919, is an act providing for the maintenance of children born out of wedlock. The case of *State v. Tieman,* 32 Wash. 294, passed upon the question of whether or not sections 5859 to 5866, Ballinger's Annotated Codes and Statutes of Washington, a statute providing for proceedings in bastardy, was a criminal proceeding. The court, in holding that this act held none of the elements of a criminal proceeding, said:

"* * * The action is commenced by the filing of a complaint, and the defendant is brought in by the service of a summons in the usual method, and the issue, if one is made, is tried as an ordinary civil action. If the accused is found guilty, a judgment is rendered, charging him with the support of the bastard child in such sum or sums, and payable in such manner, as the court shall direct, which is collected by execution issued by the clerk. The proceeding must be instituted before the superior court. There is no preliminary complaint, no arrest, no fine or punishment of any kind whatever, inflicted as punishment, and the court is specially given power to 'at any time enlarge, diminish, or vacate any order or judgment rendered in the proceeding herein contemplated on such notice to the defendant as the court or judge may prescribe.' Plainly, the proceeding has but one purpose, namely, to charge the property and earnings of a father with the maintenance of his illegitimate child—a proceeding which, from its very nature, must be civil, as it operates against property, and not against the person. * * *"

Under chapter 203, Laws of 1919, the action is commenced by complaint to a justice of the peace. The accused is brought before the justice court on a warrant,

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and the case is heard "as in the case of trial of civil actions before the justice," and upon sufficient cause being shown, he is bound over to the superior court. Upon failure to give bond, the accused shall be committed to jail.

Section 6 provides as follows:

"Upon the filing of the transcript, complaint and other papers in the superior court, the clerk thereof shall docket the same, and said complaint shall stand as the complaint therein, and issue shall be joined thereon as now provided in civil actions."

If the charge is denied in the superior court, either party may demand a jury.

Section 9 provides in part as follows:

"In the event the issue be found against the accused, or whenever he shall, in open court, have confessed the truth of the accusation against him, he shall be charged by the order and judgment of the court to pay a sum to be therein specified, during each year of the life of such child, until such child shall have reached the age of sixteen years, for the care, education and support of such child, and shall also be charged thereby to pay the expenses of the mother incurred during her sickness and confinement, together with all costs of suit, for which costs execution shall issue as in other cases. * * *"

The accused is required to give bond to secure payment, and upon failure or refusal, upon application of the mother, or guardian, a judgment shall be rendered against him for the sum due under the order. The accused shall also be committed to jail for contempt of court, for failure or refusal to give such security as may be ordered by the court. The court may direct his discharge upon his showing inability to pay, or make such order concerning the same as justice requires.

The act of 1919 does not differ materially in this respect from the statute passed upon by the court in the Tieman case, *supra,* and we therefore conclude that proceedings instituted thereunder are civil proceedings.

Section 8, chapter 203, *supra,* provides that "no court costs shall be required of the complainant in the pro-

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ceedings before such justice of the superior court," a clear implication that costs are taxable against the accused. You are, therefore, advised that the county clerk should collect an appearance fee from the accused in proceedings brought under chapter 203, Laws of 1919.

In answer to your second question, we direct your attention to that part of section 1 of the act, which reads as follows:

"When an unmarried woman shall be pregnant or delivered of a child which shall not be the issue of lawful wedlock, complaint may made * * *."

It will be observed that this section, while retrospective in its operation, is phrased in the alternative and covers two situations, (1) instances where the pregnancy and by implication the birth of the child shall hereafter occur, and (2) instances where an illegitimate child shall be born after the act shall take effect. In the latter case the time of pregnancy is immaterial, the controlling element being the time of birth of the illegitimate child.

We see no warrant, however, for the conclusion that the statute covers a case where both pregnancy and childbirth occur prior to the taking effect of the act, as the statute clearly speaks *in futuro*. Furthermore, it is a rule of statutory construction that statutes of this nature prescribe a rule of conduct for the future actions of men, which will not be given a retroactive operation unless the legislative intent so to do be manifest. *Wheelwright v. Greer,* 10 Allen 389-391.

You are therefore advised that the act does not apply where the child is born prior to the taking effect of the act, but that it does apply to cases where pregnancy occurred prior to such time, if, after the act becomes effective, the unmarried woman is delivered of a child.

Yours respectfully,

FRANK P. CHRISTENSEN,
*Assistant Attorney General.*

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OLYMPIA, WN., October 18, 1919.

*Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Olympia, Wn.*

DEAR MADAM: You have asked the opinion of this office on the following statement of facts:

Two school districts formed a union high school district and subsequent thereto the county superintendent of schools upon petition duly presented, transferred a part of one of the districts to another school district adjoining the union high school district. You ask whether or not such transfer is legal, and if so, does the territory transferred remain a part of the union high school district.

Sections 4460 to 4469, Rem. 1915 Code, provide for the formation of union high school districts. Section 4460 provides in part as follows:

"Whenever the residents of two or more adjacent or contiguous school districts in the same county may wish to unite for the purpose of establishing a union high school, the clerks of the districts, by order of the board of directors, shall, upon a written or printed petition of five or more heads of families of their respective districts, each submit in writing a statement of the proposed union of such districts together with the question of the advisability of the formation of such union school district to the county superintendent of schools."

Section 4461 provides that the question of the formation of the proposed union high school district shall be submitted to the voters of such districts and a majority vote of the voters of each district is required for the purpose of forming such union high school district.

Section 4462 provides that the board of directors of the several districts so voting to unite shall constitute the board of directors of such union high school district.

Section 4464 provides in part as follows:

"After the formation of a union high school district the boundaries of the same may be enlarged in the manner prescribed for the formation of the said union high school district."

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Section 4469 provides in part as follows:

**"When five or more years have elapsed from the date upon which two or more school districts united for the purpose of forming a union high school district, such union may be dissolved."**

The transfer of part of the union high school district to another school district, we have assumed, was made pursuant to section 4433, Rem. 1915 Code, which provides that the county superintendent of schools may transfer territory from one district to another or enlarge the boundaries of any school district upon petition presented to him, signed by a majority of heads of families residing in the territory which it is proposed to transfer or include. It will be noted that a union high school district can be formed only by the union of entire school districts and enlargement of a district already formed is made by addition of another school district or districts. No provision is made for the alteration of a union high school district or a decrease in territory, and outside of enlargement of such district in the manner as set forth above, after a district is once formed a dissolution of the district is the only step that can be taken and then only after five or more years have elapsed from the date of the union.

We find no direct prohibition against the transfer of territory such as was made in the case you mention, but to permit the same to be done not only reduces the territory of the union high school district, for which there is no authorization by statute, but the transferred territory by becoming a part of an adjoining school district renders uncertain the provisions of the act relating to the governing board of the union high school district and the means by which the high school is to be supported, and undoubtedly other provisions may be affected also.

You are therefore advised that the transfer of territory from the territory comprising a union high school district is illegal. Yours respectfully,

FRANK P. CHRISTENSEN,
*Assistant Attorney General.*

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OLYMPIA, WN., October, 22, 1919.

*Hon. L. H. Darwin, State Fish Commissioner, P. O. Box 384, Seattle, Wn.*

DEAR SIR: We have your letter of October 18th, requesting us to advise you whether Columbia river smelt can be taken for the purpose of food for domestic animals.

Your inquiry involves section 69 of the fisheries code, section 5150-69, Laws of 1915, page 99, section 69, which reads as follows:

"It shall be unlawful to take or fish for, or have in possession, any food fish of any kind, character or description, unless the same are to be used for food or bait."

We do not understand that there is any doubt that smelt are food fish within the meaning of this section. The question directly involved is, then, whether the term, "food", as used in this section, refers only to food for man, or includes both the food for man and animals. In our opinion, it is used only in the sense of food for man. You will note that this section follows section 68, which makes it unlawful to can or preserve for food salmon which has been more than sixty hours out of the water, unless artificially chilled. It is observed that in section 68, the term "food" was used only in the sense of food for man.

Section 52 of the act as amended by Laws 1917, chapter 169, section 11, requires the persons operating establishments for the manufacture of fertilizer, oil, meal, or other by-products from fish, to make certain reports, apparently considering that meal, fertilizer, etc., are to be manufactured from by-products. While the term "food" in our statutes has often times applied both to human and animal food, in its ordinary sense it is used as applying only to human food, as most statutes applying the term both to human and animal food specifically define the term to include both.

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From an examination of the entire fisheries code, and particularly those portions herein referred to, we are of the opinion that the term "food" in section 69 was used in its more restricted sense, as applying only to food for man.

Yours respectfully,
GLENN J. FAIRBROOK,
*Assistant Attorney General.*

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OLYMPIA, WN., October 23, 1919.

*Mr. Delos Spaulding, Prosecuting Attorney, Kelso, Wn.*

DEAR SIR: We are in receipt of your letter of the 20th which reads as follows:

"Kindly advise me whether or not a justice of the peace should deduct his fees when a fine and costs are imposed in a criminal case before remitting to the proper county officer. It has been the practice with some of the justices of the peace in this county to deduct the court fees and remit the balance."

Section 6541, Rem. 1915 Code, reads as follows:

"It shall be the duty of every justice, on the first Mondays in January and July in every year, and on going out of office to pay over to the treasurer of his county all money he may have received on account of fines, and all fees which may have remained unclaimed in his hands for twelve months; and he shall, at the same time, deliver to such treasurer a statement in writing, showing by items the sources from which such money was derived, and shall append thereto an affidavit that he has received no other money for fines, not before paid over to such treasurer, and has no other fees unclaimed for twelve months in his hands; and the treasurer's receipt therefor he shall file with the auditor, who shall give him a quietus."

This statute, in providing that the justice shall account for "all fees which may have remained unclaimed in his hands for twelve months," clearly indicates that such justice may make deduction of his own fees. This is the conclusion reached in an opinion of this office dated May 7, 1902 (Opinions 1901-2, p. 337), in answer to the same question.

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We have assumed that your question is directed solely to justices of the peace, whose compensation consists only of fees, as prescribed by statute, and you are therefore advised that such justices may deduct their fees before making remittances to the county treasurer. The remittance of fees collected by salaried justices is governed by sections 6542 to 6549, Rem. 1915 Code, which differs quite materially from section 6541, *supra.*

Yours respectfully,

FRANK P. CHRISTENSEN,
*Assistant Attorney General.*

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OLYMPIA, WN., October 24, 1919.

*Hon. L. H. Darwin, State Game Warden, Seattle, Wn.*

DEAR SIR: We are in receipt of a number of requests from various prosecuting attorneys, asking our opinion as to whether black, brown and cinnamon bears are game animals and, as such, whether the sale of bear meat is prohibited.

We have thought best to render our opinion direct to you so that you will be in a position to disseminate the information to the various county attorneys and other officials charged with the enforcement of the game laws.

Section 7, chapter 164, Laws of 1917, is as follows:

"It shall be unlawful to hunt, take, kill or trap, snare or destroy any black, brown or cinnamon bear between the first day of May and the first day of September of any year, except when any such bear becomes predatory, and destructive of domestic animals."

This section is a part of an act relating to game and game birds, etc., and amending certain sections of the game code.

The term "game" in its common sense means animals *ferae naturae*: *Graves v. Dunlap,* 87 Wash. 648, 651. See also: *State v. Weber,* 102 S. W. 955, 205 Mo. 36, 10 L. R. A. (N. S.) 1155, 120 A. S. R. 715, 12 Ann. Cases 382;

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*Dietrich v. Fargo,* 87 N. E. 518, 194 N. Y. 359, 22 L. R. A. (N. S.) 696.

In preventing their taking during certain seasons of the year in an act relating to game, the legislature of this state has expressly recognized bear as a game animal and has by the laws of this state protected the species enumerated in the section quoted above.

Section 30 of the Game Code of 1913 (Rem. 1915 Code, sec. 5395-30) provides:

"It shall be unlawful for any person at any time to sell or offer for sale any of the game birds, game animals or song birds protected by the laws of the state of Washington. Any person violating any of the provisions of this section shall be guilty of a misdemeanor."

It follows therefore that black, brown and cinnamon bear, being game animals protected by the laws of the state, the sale or offering for sale of the animals or their meat is unlawful.

Yours respectfully,
GLENN J. FAIRBROOK,
*Assistant Attorney General.*

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OLYMPIA, WN., October 29, 1919.

*Mr. William Stuart, Deputy Prosecuting Attorney, Kelso, Wn.*

DEAR SIR: We are in receipt of your letter of October 25, which reads as follows:

"School district No. 36 of this county employs a large motor truck for the purpose of transporting the pupils of the district to and from the school.

"Kindly advise me if this auto truck should be classed as an auto stage and the fee of $3.00 per passenger capacity be collected."

We assume that the owner of the truck receives remuneration for the transportation of these pupils. Sub-

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division 4, section 2, chapter 59, Laws of 1919, defines an auto stage as follows:

"'Auto stage' as distinguished from 'automobile' shall mean a motor vehicle used for the purpose of carrying passengers, baggage and freight on a regular schedule of time and rates: *Provided, however*, That no motor vehicle shall be considered an auto stage where the whole route traveled by such vehicle is within the corporate limits of any incorporated city."

We do not believe that a motor vehicle operated under the circumstances outlined in your letter can be said to be an auto stage. The employment arises out of a specific contract for a single purpose and the automobile is not used for the transportation of the general public, nor does it run on a regular time schedule and with fixed rates in the sense that these terms are used in the statute.

Such a vehicle, however, is a "for hire" car as it transports persons for a remuneration and would therefore have to be provided with a "for hire" license. (Opinion to Fred C. Brown, March 19, 1919.)

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., October 29, 1919.

*Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Olympia, Wn.*

DEAR MADAM: In your letter of October 25th you state that certain private organizations are conducting courses in directed athletics and gymnastics. You inquire if individual students in schools enumerated in section 2, chapter 89, Laws of 1919, may be excused from the physical training therein provided for because of participation in these privately conducted courses, and if so, is there any legally constituted authority which may properly determine standards to be met by such privately conducted courses to the end that pupils participating

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therein may be excused from the course prescribed by law.

After stating that pupils in high schools, state normal schools, the University of Washington and the Washington State College, shall take such course in physical training as is prescribed by the state board of education, section 2, Chapter 89, Laws of 1919, provides:

**"*Provided*, That individual students may be excused on account of physical disability or religious belief, or because of participation in directed athletics or military science and tactics."**

This section relates to public schools and it is not usually the office of a proviso to broaden the scope of the body of the statute. We therefore construe the phrase "directed athletics" to mean athletics, in those institutions mentioned in the prior portion of the statute, namely, higher public institutions of learning, directed by the governing body thereof, and not private concerns. Any other conclusion would lead to endless confusion as the governing body of each school would have no means of controlling the standards of such a course in any private institution or of ascertaining whether the pupils lived up to such standards. This conclusion makes it unnecessary to answer your second inquiry.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., October 30, 1919.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: We are in receipt of your letter submitting the following questions pertaining to advance of teachers' salaries after the budget has been adopted for the school year:

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"1. Whether or not the board of school directors can legally submit this question of an overdraft to the voters and advance the salaries of teachers in the district?

"2. Whether or not such an increase may be retroactive dating from September 22, 1919?

"3. Whether or not this advance can be regarded and so stated in the election call as a bonus?

"4. Whether or not the board can advance the salaries to a reasonable amount, issue warrants over and above the estimate, thereby creating an overdraft on warrants or amounts so issued?"

1. This office has held that the school board has power to increase the salaries of teachers who are under contract to teach for a stipulated sum during the period for which they have been employed. (Opinions 1907-8, p. 86.)

Section 6, article 8 of the state constitution, reads in part as follows:

"No county, city, town, school district, or other municipal corporation shall for any purpose become indebted in any manner to an amount exceeding one and one-half per centum of the taxable property in such county, city, town, school district, or other municipal corporation, without the assent of three-fifths of the voters therein voting at an election to be held for that purpose, nor in cases requiring such assent shall the total indebtedness at any time exceed five per centum on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes previous to the incurring of such indebtedness, except that in incorporated cities the assessment shall be taken from the last assessment for city purposes: *Provided*, That no part of the indebtedness allowed in this section shall be incurred for any purpose other than strictly county, city, town, school district, or other municipal purposes * * *."

Section 4488, Rem. 1915 Code, provides as follows:

"It shall be unlawful for any board of directors to contract indebtedness against their district in any one year in any sum or sums exceeding the aggregate of the amount due to said district during the year from state funds, the amount of school district tax levied for the year and the estimated receipts from other sources, unless said indebtedness be authorized by a vote of the electors of said district."

The indebtedness to be incurred being strictly for school purposes, it is our opinion that the question is

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one that can legally be submitted to a vote of the electors of the school district, and authority being voted at such election, an advance in salaries of the teachers in the district may be paid.

2. The power of the electors of a district to authorize the incurring of an indebtedness by the board of directors, in so far as the purpose of such indebtedness is concerned, is measured by the powers conferred upon boards of school directors by statute. In other words, the additional prerequisite of the assent of the electors is required where it is proposed to exceed the current revenues, but in all other respects the electors are subject to the same limitations as are the board of directors.

Section 4481, Rem. 1915 Code, authorizes boards of directors of school districts, among other things, "to employ, for not more than one year, and for sufficient cause to discharge teachers, and to fix, *alter*, allow and order paid their salaries and compensation."

The answer to your inquiry depends to some extent upon the contract which the teacher has entered into in a particular case. Generally speaking, the contract of a teacher is to teach for a definite term, the compensation therefor to be paid to the teacher in certain fixed installments, and our opinion is based upon the assumption that your inquiry relates to contracts of that nature. The consideration for such a contract is the compensation to be paid for the term, and since section 4481, *supra*, permits the directors to *alter* that compensation, we think it immaterial whether this be done by making additional payments for that portion of the contract already performed, or by adding the amount thereof to the periodical installments paid after the date of the alteration. The same thing is done in both cases, *i. e.*, the compensation of the teacher for the performance of the contract is altered, an act which the statute expressly permits, and

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the choice of methods rests in the discretion of the board of directors.

We express no opinion upon the question of whether such an alteration may be made after the contract is fully performed, as that question is not presented by your letter.

3. Such an increase is not properly a bonus and should not be so specified in the notice of election. However, it would not seem to us that an erroneous designation of an increase as a bonus would vitiate an election.

4. Under the provisions of section 4488, *supra,* the directors have no power to contract an indebtedness for this purpose in excess of the current revenues of the district unless authorized so to do "by a vote of the electors of said district".

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., October 31, 1919.

*Industrial Insurance Commission, Olympia, Wn.*

GENTLEMEN: You have requested the opinion of this office upon the following question:

**"On February 22, 1918, F. Gingrich, a workman engaged in an extra hazardous industry, was killed. Thereafter on July 11, 1918, a cash advance was made to his widow for the purchase of a home. This cash advance resulted in the reduction of her pension to $14.59 a month. On June 26, 1919, this widow remarried and the question arises as to whether she should receive a lump sum payment of $240.00, as provided in sub-section (1) of subdivision (a) of section 6604-5, or whether she should receive the proportion of $240.00 which the advance bears to the value of the annuity remaining after the cash advance, or whether the $240.00 should be considered as included in the advance and she be entitled to no further sum."**

Since the injury here involved occurred during the year 1918 the rights of the parties concerned would be

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determined by the provisions of the workmen's compensation act as they existed at that time. Paragraph (1) of subdivision (a) of section 6604-5 (sec. 1, ch. 28, Laws 1917), as then in force, provides as follows:

"If the workman leaves a widow or invalid widower, a monthly payment of twenty dollars ($20.00) shall be made throughout the life of the surviving spouse, to cease at the end of the month in which remarriage shall occur, and the surviving spouse shall also receive five dollars ($5.00) per month for each child of the deceased under the age of sixteen years at the time of the occurrence of the injury until such minor child shall reach the age of sixteen years, but the total monthly payment under this paragraph (1) of subdivision (a) shall not exceed thirty-five dollars ($35.00). Upon remarriage of a widow she shall receive once and for all, a lump sum equal to twelve times her monthly allowance, viz.: the sum of two hundred forty dollars ($240.00), but the monthly payment for the child or children shall continue as before."

This lump sum payment to the widow, upon remarriage, is obviously intended to be merely one method of converting the monthly payments into a lump sum, and is not intended as an additional or independent item of compensation. It will be noted that the amount payable in such event is to be "a lump sum equal to twelve times her monthly allowance." The immediately following designation of this amount as the sum of $240.00 is intended merely to make clear that the payment is to be based upon the amount she receives on her own account, which normally is $20.00 per month, and not upon the total monthly allowance she may receive on account of herself and children, which may be as much as $35.00 per month.

The provisions of section 22, chapter 28, Laws 1917, requiring a reduction or termination, as the case may be, of future monthly payments whenever a lump sum payment be made out of the reserve fund, apply to the monthly payments under the subdivision in question, and the reduction or termination of these monthly payments would likewise operate to reduce or eliminate the lump sum payment to the widow upon her remarriage.

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You are therefore advised that, in our opinion, where a lump sum payment is made to a widow entitled to compensation under the provisions of paragraph (1) of subdivision (a) of section 6604-5, a proportionate reduction or entire elimination, as the case may be, should be made of the lump sum payment provided to be paid to the widow upon remarriage.

Yours respectfully,

D. E. TWITCHELL,
*Assistant Attorney General.*

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OLYMPIA, WN., November 5, 1919.

*State Medical Aid Board, Olympia, Wn.*

GENTLEMEN: We have your letter in reference to a construction of section 2, chapter 129, Laws 1919, inquiring whether a workman injured in an extra hazardous employment since June 20, 1917, and before June 12, 1919, who by reason of such injury has sustained a loss of limb or eye, is entitled to an artificial substitute.

From the plain wording and language used in said act, it is apparent that he is so entitled.

Section 2, chapter 129, Laws 1919, in part is as follows:

**"Every workman whose injury shall result in the loss of limb or eye shall be at once provided by the state board at the expense, not to exceed one hundred sixty-five dollars ($165.00) in any case, of the accident fund, out of which his compensation shall come, an artificial substitute."**

The word *injury* refers to *any injury* designated in the first part of said section:

**"Upon the occurrence, after June 30, 1917, of any injury to a workman entitled to compensation under the provisions of said section 6604 * * *."**

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and while the amendment of 1919 did not go into effect until June 12, 1919, it related back so as to apply to injuries occurring after June 30, 1917.

Yours respectfully,

D. E. TWITCHELL,
*Assistant Attorney General.*

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OLYMPIA, WN., November 8, 1919.

*Hon. J. M. Thatcher, State Tax Commissioner, Olympia, Wn.*

DEAR SIR: We have your letter in which you inquire whether a bequest to charity outside the State of Washington is subject to an inheritance tax of six per cent under Rem. & Bal. Code as amended by the Laws of 1917, section 6, page 597, and in particular you set forth a provision of a will devising and bequeathing a certain sum to Nelson Lodge No. 25, Knights of Pythias, at Nelson, B. C.

Section 6, chapter 146, Laws of 1917, reads as follows:

"All bequests and devises of property within this state when the same is for one of the following charitable purposes, namely, the relief of the aged, indigent and poor people, maintenance of sick or maimed, the support or education of orphans or indigent children, and all bequests and devises heretofore made to the State of Washington or to any county, city, school district or other municipal corporation therein for eleemosynary, charitable, educational or philanthropic purposes shall be exempt from the payment of any inheritance tax, and any property in this state which has been devised or bequeathed for such purposes and upon which a state inheritance tax is claimed or is owing is hereby declared to be exempt from the payment for such tax, and the same is hereby remitted."

We think the words of the statute are clear and certain in their meaning, and, unless there is added to the said section something which is not there, the said section exempts devises and bequests for charitable purposes wherever situated.

Yours respectfully,

D. E. TWITCHELL,
*Assistant Attorney General.*

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OLYMPIA, WN., November 14, 1919.

*Industrial Insurance Commission, Olympia, Wn.*

GENTLEMEN: We have your letter in which you inquire:

(1) Whether, in the case of a workman engaged in extra hazardous employment, who was injured prior to March 11, 1919, but did not die until after that date, the date of the injury or the date of the death determines the amount of the award which should be paid to the widow.

(2) Whether any amount due the workman for time loss survives in the event that death results from the original injury.

In answer to your first question, section 4, chapter 131, Laws 1919 (Rem. 6604-5), which became a law March 15, 1919, increased the monthly award of the widow from $20.00 per month to $30.00 per month. Section 9, chapter 131, Laws 1919, reads as follows:

**"For all cases of injuries to workmen which occurred before this act shall go into effect sections 6604-3, 6604-5, 6604-6, and 6604-10 shall continue in force as they were prior to and they shall be unaffected by the passage of this amendatory act. The amendatory provisions of sections 2, 4, 5 and 6 of this act shall apply only to injuries occurring after they shall go into effect."**

In direct answer to your first question, you are therefore advised that we are of the opinion that the date of the injury determines the amount of the award to be made to the widow.

In answer to your second question, all matters relating to survival are covered by section 6, chapter 131, Laws 1919, which reads as follows:

**"That section 6604-10 of Rem. & Bal. Code be amended to read as follows:**

**"Section 6604-10. No money paid or payable under this act out of the accident fund shall, prior to issuance and delivery of the warrant therefor, be capable of being assigned, charged, nor ever be taken in execution or attached or garnisheed, nor shall the same pass to any other person by operation of law. Any such assignments**

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or charge will be void; *Provided*, That if any workman shall suffer a permanent partial injury, and shall die from some other cause than the accident which produced such injury before he shall have received payment of his award for such permanent partial injury, or if any workman shall suffer any other injury and shall die from some other cause than the accident which produced such injury before he shall have received payment of any monthly installment covering any period of time prior to his death, the amount of such permanent partial award, or of such monthly payment or both, shall be paid to his widow, if he leave a widow, or to his child or children if he leave a child or children and shall not leave a widow: *Provided*, If the injured workman shall have resided in the United States as long as three years such payment will not be made to any widow or child who is at the time a non-resident of the United States."

It can be seen from said section that time loss due an injured workman who died as a result of his original injury does not survive, but is governed by the case of *Roy v. Industrial Insurance Commission*, 99 Wash. 176, which has heretofore been called to the attention of your office.

Yours respectfully,

D. E. TWITCHELL,

*Assistant Attorney General.*

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OLYMPIA, WN., November 26, 1919.

*Mr. R. J. Donahue, Chief of the Division of Dairy and Livestock, Department of Agriculture, Olympia, Wn.*

DEAR SIR: You state in your recent letter that the owner of certain cattle has made application for tests of such cattle for tuberculosis to the commissioner of agriculture, and has complied with the laws of this state relating to the slaughter of diseased cattle. Pursuant thereto, the cattle were slaughtered, and the owner now demands compensation therefor, by virtue of that por-

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tion of section 90, chapter 192, Laws of 1919, which reads as follows:

"Upon receipt of said report, in triplicate, certifying as to the amount of money actually paid for the animal or animals, and if the owner has complied with all lawful quarantine laws or regulations, the department of agriculture shall cause to be paid to the owner of the animal or animals * * *."

It appears, however, that these cattle were shipped into this state contrary to the provisions of section 3211, Rem. 1915 Code, which provides that it shall be unlawful to ship cattle into this state unless they have been inspected for tuberculosis, with certain exceptions which will be noted later. You inquire if the owner for this reason is still entitled to compensation, in view of that portion of the statute just quoted, which provides that the owner must comply with all lawful quarantine laws or regulations before he is entitled to reimbursement. Section 3211 is a portion of chapter 100, Laws of 1915, entitled, "Examination and Quarantine of Infected Stock." The statute of which section 90, chapter 192, Laws of 1919, is amendatory is also found in this chapter.

It is apparent, therefore, that section 3211 is a quarantine law within the meaning of that term as used in section 90, and that any owner who violates its provisions would not be entitled to the indemnity for slaughtered tubercular cattle as provided for in section 90. We call your attention, however, to the proviso in section 3211, which provides that the provisions of that section do not apply to animals imported into this state for immediate slaughter, or to range stock imported for range pasturage of beef cattle.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., November 26, 1919.

*J. W. Doughty, Superintendent, Northern State Hospital, Sedro Woolley, Wn.*

DEAR SIR: We have your letter of November 19th, asking our opinion as to what authorities should receive a patient discharged by you from the hospital under the provisions of section 5959, Rem. 1915 Code.

Section 5959, *supra,* reads as follows:

"No case of idiocy, imbecility, harmless chronic mental unsoundness, or acute mania a potu shall be committed to the hospital for the insane; and whenever, in the opinion of the superintendent, after a careful examination of the case of any person committed, it shall be satisfactorily ascertained by him that the party has been unlawfully committed, and that he or she comes under the rule of exemptions provided for in this section, he shall have the authority to discharge such person so unlawfully committed, and return him or her to the county from which committed, at the expense of such county."

Under section 8374, Rem. 1915 Code, the county commissioners of the several counties of this state are vested with entire and exclusive superintendency of the poor in their respective counties.

By section 8375, Rem. 1915 Code, every person unable to earn a livelihood in consequence of bodily infirmity, idiocy, lunacy, or other cause is required to be supported by certain enumerated relatives, while section 8377, Rem. 1915 Code, reads:

"When any poor person shall not have relatives in any county in this state, as are named in the preceding sections, or such relatives shall not be of sufficient ability, or shall fail or refuse to maintain such a pauper, then the said pauper shall receive such relief as the case may require, out of the county treasury; and the county commissioners may either make a contract for the necessary maintenance of the poor, or appoint such agents as they may deem necessary to oversee and provide for the same."

Section 5959, *supra,* expressly requires the return of persons discharged under its provisions to the county from which committed at the expense of such county. Assuming that such person has no funds of his own, and

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no relatives able or willing, or who can be compelled to care for him, the duty of providing care for such person would fall upon the county commissioners under the provisions of section 8377, *supra.*

Under section 8381, Rem. 1915 Code, each member of the board of county commissioners is, during vacation of the board, authorized to contract for the support of any poor person found in his county during such vacation.

It would therefore seem that on returning a person discharged under section 5959, *supra,* you should turn the person over to the board of county commissioners, or any member thereof, whose duty it would be to provide for the necessary care.

Yours respectfully,

JNO. H. HOMER,

*Assistant Attorney General.*

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OLYMPIA, WN., November 28, 1919.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: We are in receipt of your letter of November 5th, from which it appears that a city of the second class decided to construct and make extensions to the water plant and that the issuance of $400,000.00 general indebtedness bonds was authorized for that purpose under the provisions of section 8007, Rem. 1915 Code. The ordinance and the proposition submitted to the people made no provision for the use of any part of the revenues derived from the water plant for payment of interest or principal on the bonds issued. You inquire if the city may now use any part of the earnings from the water system for the payment of interest or principal of the general indebtedness bonds.



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Section 8006, Rem. 1915 Code, provides that whenever the city council deems it advisable to purchase, acquire or construct a public utility, that the corporate authorities shall provide therefor by ordinance *which shall specify and adopt the system or plan proposed* and declare the estimated cost thereof as near as may be and submit the same to the qualified voters for their ratification or rejection. The section further provides that if a general indebtedness is to be incurred, the amount of such indebtedness and the terms thereof shall be included in the proposition submitted to the qualified voters.

Section 8007 provides that when a general indebtedness has been authorized for the construction or acquirement of a public utility, that general city bonds shall be issued under certain restrictions. It is provided in this section that "There shall be levied each year a tax upon the taxable property of such city or town, as the case may be, sufficient to pay the interest on said bonds as the same accrue, and before seven years prior to the maturity thereof, an annual sinking fund sufficient for the payment of said bonds at maturity, which taxes shall become due and collectible as other taxes."

The proposition that was submitted to the people, if the bonds were legally issued, must have specified that taxes would be levied with which to pay the interest and principal on the bonds and without the consent of the qualified voters the plan adopted by the people must be adhered to and another method of payment of the bonds cannot be adopted. In *Uhler v. Olympia,* 87 Wash. 1, the supreme court, in considering the public utility law and the provision in section 8006 requiring that the ordinance should specify and adopt the system or plan proposed, said:

"It might have provided for the issuance of general municipal bonds or warrants, or, as it did, for the acquisition of the water works and the creation of a special fund to be sustained by the

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gross revenues of the water works system and out of which the bonds, with interest, are to be redeemed. * * * The whole act breathes the spirit of good faith. It says as plainly as a statute can, that if it is the purpose of the council to use any part of the general funds of the city, it shall be so provided. We are bound, therefore, to measure the subsequent conduct of the city by the limit of its power under the statute and as accepted by the council when it passed the preliminary ordinance.

"That a city acting under a special statute is bound by the terms of the statute and must submit the plan that it intends to carry out, is too well settled to require any extended citation of authority. * * * This being so, it follows that if the city pursues a plan different from that voted upon, it is exceeding its authority and its act is void."

"The citizens voted a proposition to purchase and maintain without resort to the general fund. They had no opportunity to say whether they would approve a plan that will admittedly take of the general funds of the city from $10,000.00 to $15,000.00."

In the case of *Hansard v. Green,* 54 Wash. 161, the court held that the manner of payment of the warrants there issued was a vital part of the plan and in the case it was said:

"Payment is as much a part of the plan or system as is the purchase, and a method should be provided in the ordinance."

In *Seymour v. Tacoma,* 6 Wash. 138, the court said:

"The mere adoption of the system or plan would not amount to anything in any case, unless a means of payment went with it; and this is especially so where an expensive plant is to be purchased."

A holding similar to those above mentioned may be found in the case of *Aylmore v. Seattle,* 48 Wash. 42, where it was held that the city must submit to the qualified voters the entire plan for raising revenues to meet the cost of the water system.

The three cases last cited clearly demonstrate the necessity of providing in the ordinance and the proposition submitted to the people the means by which the bonds are to be paid, and in this case having provided that the principal and interest shall be paid by taxation, the city is prohibited from adopting some other method of paying for the bonds. This prohibition against violat-

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ing the wishes of the voters is clearly set forth in *Uhler v. Olympia, supra.*

In the acquirement or construction of a utility the council and the voters of a city have the privilege of incurring a general indebtedness or of providing that no general indebtedness should be created, but that the entire cost should be paid out of the gross revenues to be derived from the utility. In the plan adopted by the city in question the cost of acquiring the utility was placed upon the taxpayers, while under the other scheme the cost is borne by the users of the utility.

You are advised that since the city and the voters elected to incur a general indebtedness to be paid by taxation that the revenues of the utility cannot be used to pay off the bonds.

Yours respectfully,
R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., November 28, 1919.

*Hon. L. H. Darwin, State Game Warden, Seattle, Wn.*

DEAR SIR: We have your letter of November 19th, in which you state that you think this office at some time in the past has rendered an opinion regarding the erection of blinds and sink boxes on tide lands, and asking for a copy of such an opinion, or if none has been rendered, to advise you as to the right of an owner of tide lands to build sink boxes or erect blinds on tide lands owned by him.

We are unable to find that an opinion such as you refer to has been rendered by this office.

Section 5358, Rem. 1915 Code, provides:

"Every person who shall use any sink box or sink boat * * * for the purpose of shooting wild ducks, geese, swan or other water

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fowl * * *; or who shall build any structure in any of the waters of this state for the purpose of shooting therefrom wild ducks, geese, swan, or other water fowl; * * * shall be guilty of a misdemeanor * * *."

Section 5359, Rem. 1915 Code, reads:

"It shall be lawful within the time herein when any goose, duck or brant may be killed, to hunt or pursue them from any blind or obstruction: *Provided*, That this shall not be construed to include sneak boats."

Section 5395-24, reads, in part:

"It shall be unlawful at any time for any person to set, lay, prepare, or have in his possession, any trap, snare, artificial light, net, bird lime, swivel-gun, or set-gun, or any contrivances whatever for the purpose of catching, taking, or killing any of the game animals, or game birds in this state, except that decoys and *blinds* may be used in hunting wild ducks, geese or brant."

1. Section 5358, *supra*, makes it unlawful to use any sink box or sink boat for the purpose of shooting wild ducks, geese, swan or other water fowl. No exception is made which would permit the use of such contrivances upon tide lands. The provision is general and in our opinion would prohibit the use of sink box any place within the state, whether on private lands or otherwise.

2. Section 5359, *supra*, makes it lawful to hunt any goose, duck or brant from blinds. This provision was enacted in section 12, chapter 172, Laws of 1905. At the time of that enactment section 10, chapter 52, Laws of 1897 (now sec. 5358, *supra*), contained the provision making it unlawful to build any structures in the waters of this state for the purpose of shooting therefrom wild ducks, geese, swan, or other water fowl. The latter section was amended in certain particulars by chapter 33, Laws of 1913, but the provision with respect to building structures in waters of the state remained the same and the section making it lawful to hunt from blinds was not expressly repealed, which would indicate an intention not to prohibit the use of blinds by the language prohibiting the building of structures. However, the same session

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of the legislature which amended the act of 1897 in certain particulars, but permitted the provision with respect to structures to stand, by a later act (sec. 24, chap. 120, Laws 1913, which is section 5395-24, *supra*) excepted the use of blinds in hunting wild ducks, geese or brant, from the things therein declared to be unlawful. This clearly manifests an intent of the legislature not to prohibit the use of blinds and their use not being prohibited, they would be lawful whether upon privately owned land or elsewhere.

Yours respectfully,

JNO. A. HOMER,
*Assistant Attorney General.*

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OLYMPIA, WN., December 1, 1919.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: We are in receipt of your letter of November 20th, which is as follows:

**"Kindly advise this office if a city of the first class operating and maintaining an electric light and power plant has any authority under the law to sell such light and power outside its corporate limits?"**

Powers of cities of the first class with respect to sale of light and power are found in the following statutory provisions:

Section 7507, Rem. 1915 Code, subdivision 15:

**"To provide for lighting the streets, and all public places, and for furnishing the inhabitants thereof with gas or other lights, and to erect, or otherwise acquire, and to maintain the same, or to authorize the erection and maintenance of such works as may be necessary and convenient therefor and to regulate and control the use thereof."**

Section 8005, Rem. 1915 Code:

**"Any incorporated city or town within the state be, and hereby is, authorized * * * to construct, condemn and purchase, pur-**

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chase, acquire, add to, maintain and operate works, plants and facilities for the purpose of furnishing such city or town and the inhabitants thereof, and any other persons, with gas, electricity and other means of power and facilities for lighting, heating, fuel and power purposes, public and private, with full authority to regulate and control the use, distribution, and price thereof, together with the right to handle and sell, or lease, any meters, lamps, motors, transformers and equipment or accessories of any and every kind necessary and convenient for the use, distribution and sale thereof; to authorize the construction of such plant or plants by others for the same purpose, and to purchase such gas, electricity or power from others either within or without the city or town for its own use and for the purpose of selling to its inhabitants and to other persons doing business within such city or town, and to regulate and control the use and price thereof; * * *."

These provisions authorize cities of the first class to furnish its inhabitants with gas or other lights, and to operate plants for purpose of furnishing such city and the inhabitants thereof and *any other persons,* with gas, electricity and other means of power for lighting, heating, fuel and to purchase such gas, electricity or power from others for its own use and for the purpose of selling to its inhabitants and to other persons doing business within such city.

It was said in *Farwell v. Seattle,* 43 Wash. 141, that

"a municipal corporation is limited in its powers to those granted in express words, or to those necessarily or fairly implied in or incident to the powers expressly granted, and also essential to the declared objects and purposes of the corporation."

In that case the court had before it the question of the power of cities of the first class to enter into a contract to supply water beyond its corporate limits. The statutes at that time authorized the city to "supply said city or its inhabitants with water," and to construct and operate water works for the "furnishing of such city or town and the inhabitants thereof and any other persons with an ample supply of water." The court held that these statutes did not authorize the city to furnish water to other than inhabitants of the city, and that the words

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"any other persons," did not authorize the sale of water to persons residing outside the corporate limits.

It will be noted that the statutory authority for the furnishing and sale of light and power by cities of the first class is identical so far as the persons to whom the light or power may be furnished or sold. So far as we can ascertain the authority of the *Farwell* case has never been changed or questioned, although subsequent legislative enactments have granted the power to cities to furnish and sell water outside its corporate limits. We do not find, however, that any such change has been made in the statutes with respect to power and light.

Your inquiry is therefore answered in the negative.

Yours respectfully,

JNO. A. HOMER,
*Assistant Attorney General.*

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OLYMPIA, WN., December 1, 1919.

*Mrs. Josephine Corliss Preston, Superintendent of Pub lic Instruction, Olympia, Wn.*

DEAR MADAM: In your letter of November 22 you ask our opinion upon the following inquiry submitted to you by a county superintendent of schools:

"In the case of a district lying in another county claiming the apportionment for attendance in our schools, are they entitled to claim both state and county apportionment or may they claim only their share of the $10.00 per pupil levied by the state? Section 312 and following sections on page 101 of the code, 1917, does not distinguish regarding this and some of the districts in the adjoining county are wanting the county apportionment as well as their share of the state apportionment. This seems to me to be unjust inasmuch as they are not listed in our county census report, and no collection has been made for them in our county."

Section 4565, Rem. 1915 Code, reads as follows:

"If a pupil attends any public school of the state, outside of his resident district, up to the ninth grade, during the time the resident

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**district maintains a school of the grade in which the pupil belongs, the attendance shall be credited to the district in which the pupil resides, unless mutually agreed otherwise by the directors of the two districts."**

This statute apparently only applies to the apportionment of state funds, as such apportionment is based on actual attendance and the word "attendance" is used in the statute above quoted in stating that the resident district shall be entitled to such apportionment. Neither would there be any injustice in allowing the resident district the state apportionment for pupils attending another district, as the funds so apportioned are not all raised by taxation and the portion that is so raised is exacted from the entire state for the purpose of educating all the children of the state. (Sec. 4600, Rem. 1915 Code.)

A different situation is presented where a resident district attempts to transfer to itself the county apportionment for students attending school in a district in an adjoining county. The money for this apportionment is raised by taxation in each county in an amount sufficient to produce $10.00 for each school child residing therein, and their number is determined from the school census compiled by the county superintendent of schools. (Secs. 4602 and 4603, Rem. 1915 Code.) When the tax for the county apportionment is levied, the resident county receives $10.00 apiece for school children residing therein, children that the county is obligated to educate. When such children attend school in an adjoining county, we do not think the resident district entitled to the county apportionment from the attending district, as the attending district has never received the $10.00 county apportionment because such children were not resident therein and therefore not enumerated in the school census of such district. The resident district receives their county apportionment for these children who are not educated by

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such district, but who attended school in a district in an adjoining county, which receives nothing for so doing in so far as the county apportionment is concerned.

We think that section 4565 does not apply to county apportionment and that a district where pupils reside but attend school in a district in an adjoining county is neither entitled legally or equitably to a transfer of the county apportionment from the attending district.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., December 1, 1919.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: You have asked the opinion of this office as to whether or not the directors of a school district of the first class have authority to pay the claims of judges, clerks and inspectors of election, and if so, how much may be paid for such services.

In our letter to you March 10, 1916, you were advised that since there is no provision of the school laws providing that the general election laws should apply to school elections, therefore the statute providing for compensation of officers at primary and general elections does not apply to officers at school district elections. Section 20, chapter 90, Laws 1919, amended section 4675, Rem. 1915 Code, being a part of the school law, providing for elections in school districts of the first class, which section now reads as follows:

**"The board of directors of each district in the state shall be authorized to employ judges and clerks or inspectors of election and to provide all funds and supplies necessary for carrying out the provisions of this act."**

This amendment giving authority to directors of districts of the first class "to employ judges and clerks or

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inspectors of election" can have but one meaning, which is that the directors are authorized to provide compensation for such services. The word "employ" comes within the definition, in the case of *McCluskey v. Cromwell,* 11 N. Y. 593, quoted in *State ex rel. Gillette v. Clausen,* 44 Wash. 440, wherein the court said:

" 'To employ, is "to engage in one's service; to use as an agent or substitute in transacting business; to commission and entrust with the management of one's affairs;" and when used in respect to a servant or hired laborer, is equivalent to hiring, which implies a request and a contract for a compensation, and has but this one meaning when used in the ordinary affairs and business of life.' "

In the absence of statutory provision specifying what the compensation of judges and clerks or inspectors of election in school districts of the first class shall be, it is our opinion that the compensation of the election officers is to be fixed by the directors of such school district.

Yours respectfully,
FRANK P. CHRISTENSEN,
*Assistant Attorney General.*

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OLYMPIA, WN., December 6, 1919.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: Under date of November 28, 1919, we advised you that if a city of the second class issued general indebtedness bonds in order to pay for the construction of certain extensions to its water plant, that the revenues derived from the water system could not be used in payment of interest or principal on the bonds so issued.

You now ask if our opinion would also apply to cities of the first, third and fourth classes.

The provisions of sections 8006 and 8007, which form the basis for the opinion above mentioned, apply to any

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incorporated city or town within the state, and therefore so far as cities of the first and fourth class are concerned the opinion would be the same.

In 1917 the legislature changed the law relative to the acquisition of public utilities by cities of the third class by providing in chapter 124, Laws of 1917:

"That when such works or systems are owned by any city after being placed in operation no taxes shall be imposed for maintenance or operation, but such charges shall be paid from the earnings of such works or systems. Maintenance and operation herein mentioned shall include all necessary repairs, replacements, *interest on any debts incurred in acquiring, constructing, repairing or operating such plants or departments,* * * *."

This chapter further provides that "general bonds may be issued to pay the original cost of such plants or systems, such bonds to be retired by general tax levies against all property of the city within its then present limits or such limits as thereafter extended."

The effect of chapter 124 is that cities of the third class constructing or acquiring certain utilities and issuing general indebtedness bonds in payment therefor must pay the interest on the bonds out of the earnings of such utility. The principal of such bonds, however, must be paid by the proceeds of general tax levy against all the property within the city.

Yours respectfully,

R. M. BURGUNDER,

*Assistant Attorney General.*

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OLYMPIA, WN., December 15, 1919.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: We have your letter of December 8th, in which you request our opinion on the following question:

"Is it legal to allow the coroner of a county from the eighth to twenty-ninth class claims for post mortems in addition to the fees allowed for holding inquests?"

Fees for county coroners are fixed by Rem. 1915 Code, section 4016, which is as follows:

"Coroners shall collect for their official services, the following fees:

"For each inquest held, besides mileage, $10.00.

"For issuing a venire, $1.00.

"For drawing all necessary writings, per folio, 10 cents.

"For mileage each way, per mile, 10 cents.

"For performing the duties of a sheriff, he shall receive the same fees as a sheriff would receive for the same service."

We find no provision of law fixing a fee for a coroner for holding of *post mortems*. Under the opinions of this office (Ops. 1913-14, p. 56; Ops. 1917-18, p. 101, and Op. to your office December 9, 1911) it follows that your inquiry must be answered in the negative.

Yours respectfully,

GLENN J. FAIRBROOK,
*Assistant Attorney General.*

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OLYMPIA, WN., December 15, 1919.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: We have your letter of December 10th, in which you make the following inquiries:

1. When a patient is committed to one of our state hospitals and there is brought in, among his personal effects, a sum of cash, can this be disbursed, lawfully, by the superintendent of the institution, in behalf of the patient?

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**2. If money is left at the institution, in care of the superintendent, by friends or relatives, to be expended for the comfort and benefit of a patient, can the superintendent lawfully expend it?**

1. Personal effects of a patient committed to a state hospital, including money, belong to the patient. The state, through the superintendent, would have no authority to dispose of such personal effects, except at the request of the patient or his legally acting guardian.

2. We have no doubt as to the authority of the superintendent to expend for the benefit of the patient money left with him by friends or relatives of the patient for that purpose.

Yours respectfully,
GLENN J. FAIRBROOK,
*Assistant Attorney General.*

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OLYMPIA, WN., December 20, 1919.

*Industrial Insurance Commission, Olympia, Wn.*

GENTLEMEN: We have your letter in which you state that a man engaged in an extra hazardous occupation was injured March 16, 1919, divorced March 29, 1919, and died from his injury June 29, 1919. His former wife was awarded the care, custody and control of his four minor children, all under the age of sixteen years. You ask the following questions upon this state of facts:

What, if any, payments should be made to these minor children?

Section 4 (a) (2), chapter 131, Laws of 1919, provides:

**"If the workman leave no wife or husband, but a child or children under the age of sixteen years, a monthly payment of ten dollars ($10.00) shall be made to each such child until such child shall reach the age of sixteen years, but the total monthly payment shall not exceed forty dollars ($40.00), and any deficit shall be deducted proportionately among the beneficiaries."**

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We think it obvious that the deceased died leaving no wife (*Holter v. Holter,* Vol. 8, No. 13 Wash. Dec. 374) and that the provisions above quoted are therefore applicable. The children therefore should receive the compensation therein specified.

You further inquire whether the divorced wife should receive these payments for the benefit of the children, either in her natural capacity as a parent or as natural guardian under the divorce decree, or whether a guardian should be appointed by the court for this purpose.

The common law rule is that "natural guardianship is of the person only. The father or other natural guardian has no right of custody or control over the estate, real or personal, of the ward, unless conferred by statute." 12 Rul. Case Law 1108. This rule has not been abrogated by statute in this state, but upon the contrary is expressly recognized by sections 1621 to 1653, Rem. 1915, providing for the guardianship of infants.

We do not think that it can be said that the mother has been made a statutory guardian by the divorce decree so that she would be entitled to receive this money. The decree provides only for the custody, care and control of the minor children, and does not purport to deal with property of such children.

While section 4, *supra,* provides that in such cases payments shall be made to the children of the deceased, we believe that this provision should be interpreted in the light of the guardianship statutes and the common law incapacity of a minor to contract. This section, we think, requires payment to some person authorized by law to accept such payments in behalf of the minor, who under our laws would necessarily be a guardian appointed by the court.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., January 2, 1920.

*Mr. Arthur McGuire, Prosecuting Attorney, Ellensburg, Wn.*

DEAR SIR: You have asked the opinion of this office upon the question of whether the holder of a certificate of delinquency issued against real property for nonpayment of local improvement assessments can require the prosecuting attorney to foreclose the same under the provisions of section 9256, Rem. 1915 Code.

Section 9256, *supra,* reads in part as follows:

"The county prosecuting attorney shall furnish to holders of certificates of delinquency, at the expense of the county, forms of applications for judgment, forms of summons and form of publication notices when the same are required, and shall prosecute to final judgment all actions brought by holders of certificates under the provisions of this chapter for the foreclosure of tax liens, when requested so to do by the holder of any certificate of delinquency."

We assume that your inquiry refers to instances where cities, other than those of the first class, have certified delinquent local assessments to the county treasurer for collection pursuant to the provisions of section 7892-24, Rem. 1915 Code, which provides that in such event the county treasurer shall enter such delinquent assessments upon the tax rolls and they shall be "collected as other general taxes are collected." We also assume that your inquiry does not involve the rights of the holder of a certificate of delinquency for general taxes who has elected to pay outstanding local assessments under section 7892-40, Rem. 1915 Code.

Section 9256, *supra,* was added to the general tax laws by section 14, chapter 141, Laws of 1899, and was thereafter amended to read in its present form by chapter 164, Laws of 1903. As originally enacted, therefore, it had reference only to certificates of delinquency for general taxes.

We find nothing in section 7892-24, *supra,* which will make section 9256, *supra,* applicable to the collection of

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local improvement assessments. The direction of section 7892-24, that such assessments shall be collected in the same manner as other general taxes, is satisfied when the tax is paid. Insofar as the municipality is concerned it is immaterial whether it be paid by the owner of the property or by the purchaser of a certificate of delinquency. In either event the obligation which is owing to the municipality is satisfied. The foreclosure of a certificate of delinquency by the purchaser of such a certificate is not a step in the collection of the tax, but is rather a process by which the purchaser may be reimbursed for satisfying the original obligation. To encourage persons to pay delinquent general taxes, the county offers to the purchaser of certificates of delinquency the aid of the prosecuting attorney in the foreclosure of such certificates, but this does not in any way alter the fact that the tax has already been collected.

Your inquiry is therefore answered in the negative.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., January 17, 1920.

*Hon. L. H. Darwin, State Game Warden, Seattle, Wn.*

DEAR SIR: This office is in receipt of a request from Mr. E. B. Palmer, chairman of the King county game commission, in which he requests us to advise whether county game commissions are required to issue permits under section 5395-21, Rem. 1915 Code, or whether the authority therein conferred upon the commissions in the matter of the issuance of permits was revoked by the enactment of chapter 72, Laws of 1919. Mr. Palmer advises us of your absence, and we have accordingly considered it proper to advise you as to our interpretation of the act at the request of the King county commission.

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The section referred to is the section which declares that the title to all game is in the state and that the killing or possession of the same except as the same is authorized in the Game Code, shall be unlawful. The particular provision is as follows:

"*Provided*, That the state wardens, or the game commission of each county shall grant permission to persons to have in their possession and allow the sale and shipping of game birds or game animals for propagation only."

Chapter 72, Laws of 1919, is a comprehensive act relating to game farming. It authorizes the issuance of a license under which the licensee may engage in the business of propagation of game. It authorizes the possession by responsible persons of game birds and animals as provided in the act and fixes regulations for their sale and transportation, and requires quarterly reports by the licensee. It provides for a permit to be obtained from the state or county game warden for the acquisition of game from state game farms, city park boards, other states or counties or other licensees, and authorizes the disposition of game bird eggs after a permit shall be obtained, and the transfer of game from one licensee to another. It is a general rule of statutory construction that where a later statute clearly covers the whole subject-matter of an antecedent act and plainly appears to have been the purpose of the legislature to give expression to the whole law on the subject, the latter act is held to have repealed a former act on the same subject. Lewis' Sutherland Statutory Construction, sec. 247.

The proviso in section 21 of the Game Code is a proviso in a general act relating to the possession and ownership of game. Chapter 72 is a comprehensive special act upon the possession of game for the purposes of propagation. In our opinion it was the evident intent of the legislature to give expression of the whole law on the subject of possession for propagation in the act of 1919,

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and it accordingly follows that county game commissions are not required to issue permits as provided in section 5395-21, Rem. 1915 Code.

Yours respectfully,

GLENN J. FAIRBROOK,
*Assistant Attorney General.*

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OLYMPIA, WN., January 19, 1920.

*State Medical Aid Board, Olympia, Wn.*

GENTLEMEN: We have your letter in which you inquire whether one who, while engaged in an extra hazardous occupation away from the plant of his employer, sustains an injury due to the negligence of a third person not in the same employ, and which said injury results in the loss of a leg, settles with the third person for $7,500.00, is entitled to an artificial limb and surgical and hospital treatment under the medical aid act.

You also inquire whether one who, under the same circumstances, fails to recover an amount equal to the compensation allowed him under the workmen's compensation act, is entitled to an artificial limb and to medical and surgical treatment.

Section 2, chapter 131, Laws of 1919, in part reads as follows:

**"*Provided, however*, That if the injury to a workman occurring away from the plant of his employer is due to the negligence or wrong of another not in the same employ, the injured workman, or if death result from the injury, his widow, children or dependents, as the case may be, shall elect whether to take under this act or seek a remedy against such other, such election to be in advance of any suit under this section; and if he take under this act, the cause of action against such other shall be assigned to the state for the benefit of the accident fund; if the other choice is made, the accident fund shall contribute only the deficiency, if any, between the amount of recovery against such third person actually collected, and the compensation provided or estimated by this act for such case. Any such cause of action assigned to the state may be prosecuted, or compromised by the department, in its discretion. Any compromise**

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by the workman of any such suit, which would leave a deficiency to be made good out of the accident fund, may be made only with the written approval of the department."

Section 2, chapter 129, Laws of 1919, reads in part as follows:

"Upon the occurrence, after June 30, 1917, of any injury to a workman entitled to compensation under the provisions of said section 6604, other than section 6604-19 thereof, he shall receive in addition to such compensation, and out of the medical aid fund, proper and necessary medical and surgical services, at the hands of a physician of his own choice if conveniently located and proper and necessary hospital care and services during the period of his disability from such injury, * * *. Every workman whose injury shall result in the loss of a limb or eye shall be once provided by the state board at the expense, not to exceed the sum of one hundred sixty-five dollars ($165.00) in any case, of the accident fund, out of which his compensation shall come, an artificial substitute."

Under these sections it is apparent that in order to receive aid under the medical aid act a workman must be entitled to compensation under the workmen's compensation act. In this case, having elected to seek a remedy against the third person and having received more than the compensation allowed under the workmen's compensation act, the workman cannot now receive any aid under the medical aid act nor can he receive an artificial limb.

If a workman, under the same circumstances, elects to seek a remedy against a third person, but collects an amount less than the compensation allowed under the workmen's compensation act, he is still entitled to compensation under said act, and is therefore entitled to receive medical and surgical treatment and an artificial limb under the medical aid act.

The answers to both your questions therefore depend solely upon whether or not in the end he is entitled to any compensation under the workmen's compensation act.

Yours respectfully,

D. E. TWITCHELL,

*Assistant Attorney General.*

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OLYMPIA, WN., January 26, 1920.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: You have asked this office for an opinion upon the following question:

"Referring you to section 12, chapter 98 of the Laws of 1911, and section 1, chapter 168 of the Laws of 1915, do the second and third provisos of the 1915 act have any reference to procedure in cities of the third class?"

The statutes cited by you comprise the local improvement laws for municipal corporations and are set out as sections 7892-1 et seq., Rem. 1915 Code.

Section 12 thereof reads in part as follows:

"The council shall have jurisdiction to proceed with any such improvement initiated by petition or resolution: *Provided*, That in any city of the first class or city organized and existing under the commission form of government provided for in chapter 116 of the Laws of 1911, it appears from the certificate of the board, officer, or authority designated by charter or ordinance to determine the same that the proportion of the estimated cost and expense thereof to be assessed against the property in the proposed improvement district does not exceed fifty per cent (50%) of the valuation of the real estate, exclusive of improvements thereon, within such district, according to the valuation last placed upon it for purposes of general taxation: *Provided*, That *this limit* may be exceeded when any such improvement shall be petitioned for in the manner provided in section 7892-9, and such petition shall be signed by the owners of sixty (60%) per cent of the lineal frontage upon the improvement to be made and three-fourths of the area within the limits of the proposed improvement district, and shall specify a certain higher percentage up to which the property within such proposed improvement district may be assessed: *Provided, further*, That the jurisdiction of the council or other legislative authority to proceed with any such improvement initiated by resolution shall be divested by a protest filed with the council prior to the awarding of the contract for such improvement signed by the owners of three-fourths of the area within the limits of the proposed improvement district."

The first proviso above quoted obviously applies only to cities of the first class or those cities organized and existing under the commission form of government. It is therein provided that the expense of a local improve-

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ment to be assessed against the property in the proposed improvement district must not exceed fifty per cent of the valuation of the real estate, exclusive of improvements thereon, within such district.

The second proviso refers to "this limit" of valuation, and to our mind it is thereby restricted in its application to those cities wherein the named limit applies; namely, first class cities and cities under the commission form of government.

The third proviso, however, we think is general in its application. It provides a method by which a city council may be stopped from proceeding with any improvement, and inasmuch as by the first sentence of section 12, *supra,* the right is granted to councils of all cities to so proceed, we must hold that the third proviso applies generally, and therefore to cities of the third class. See section 7892-67, Rem. 1915 Code; *Shaser v. Olympia,* 92 Wash. 466.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., January 26, 1920.

*Washington State Reclamation Service, Olympia, Wn.*

GENTLEMEN: We have your letter of January 15, reading as follows:

**"Will you please give me your opinion at the earliest possible date as to whether irrigation district bonds are a general obligation against all of the property in the district until the last bond is paid, or is a piece of property released as soon as it has paid its assessment with interest in full? Also, please advise whether a subsequent bond issue has equal priority of lien with prior issues."**

Under the express provisions of the irrigation district law (Rem. 1915 Code, sec. 6432) the holder of irrigation bonds, if default be made in payment of the principal or

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interest, may take possession of all of the property of the district and control the same and enjoy the rents, issues and profits until the lien of the bonds can be enforced "in a civil action in the same manner and under the same proceedings as given in the foreclosure of a mortgage on real estate".

Assessments for the payment of principal and interest on irrigation district bonds are made when the same become due and are assessed to the lands of the district in proportion to the benefits derived. Until the entire bonded obligation of the district, therefore, has been retired by the levy of assessments all the land in the district is liable for the payment of the same by assessments in proportion to the benefits received. It follows that there is no method by which any particular property in the district can be released from the obligation of the bonds.

Your second inquiry is specifically answered by Rem. 1915 Code, section 6438, which provides:

**"And the lien for the bonds of any issue shall be a preferred lien to that of any subsequent issue."**

Yours respectfully,
GLENN J. FAIRBROOK,
*Assistant Attorney General.*

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OLYMPIA, WN., January 26, 1920.

*Washington State Reclamation Service, Olympia, Wn.*

GENTLEMEN: We are in receipt of your letter reading as follows:

**"The state reclamation board, at its meeting yesterday, directed me to secure your opinion as to whether the following men may act on the state reclamation board during the absence or at the request of their respective chiefs; namely, F. H. Gloyd, as acting commissioner of agriculture during the absence of the commissioner, E. F. Benson; Professor O. L. Waller, vice-president of the Washington**

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State College, for and instead of President E. O. Holland, and Chas. J. Barthlett, assistant hydraulic engineer, instead of State Hydraulic Engineer Marvin Chase.

"Your opinion is also requested as to whether the above mentioned vice-president of the Washington State College; the acting commissioner of agriculture, or the assistant hydraulic engineer, may act for their superiors in office in case said superiors hold personal interests in any given project under consideration of the state reclamation board."

As to the power of the vice-president of the state college to act for the president and the power of the assistant hydraulic engineer to act for the hydraulic engineer, your inquiry is answered by two opinions of this office, one dated April 21, 1909, and addressed to F. P. Jamieson, deputy state auditor, (Op. 1909-1910, p. 18) and the other dated September 21, 1915, addressed to Thos. G. Bush, assistant state highway commissioner.

It is the established rule of law upon which the opinions referred to are based, that appointment as *ex-officio* member of a board is a duty personal to the official which may not be delegated to his assistant or deputy. The opinions cited may be referred to for a full discussion of this principle.

Your inquiry as to the power of F. H. Gloyd as acting commissioner of agriculture during the absence of the commissioner, E. F. Benson, involves, however, a different inquiry. The status of the vice-president of the college and the assistant hydraulic engineer is fixed by the acts creating the office of hydraulic engineer and the state college. The act creating the department of agriculture creates the office of commissioner of agriculture (Rem. 1915 Code, sec. 3000-2). It provides for his appointment by the governor and that he shall hold his office at the pleasure of the governor and until his successor is appointed and qualified.

The term "acting" as applied to an official has no leagily defined meaning. It is customarily implied to designate the incumbent of an office who holds such office

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by virtue of constitutional or statutory provision when such constitutional or statutory provision provides for the holding of the office by any individual after death or resignation, or during the absence or disability of the official.

The laws pertaining to the department of agriculture do not provide for the holding of the office of commissioner of agriculture by any other individual during the absence or disability of the commissioner of agriculture. The commissioner holds his office at the pleasure of the governor. There is no statutory provision forfeiting the office should he absent himself from the state. Even during his absence, therefore, he still remains commissioner of agriculture. Should the governor, however, remove him, which he may do at his pleasure, and appoint some one to serve in his stead, the person so appointed would be the commissioner of agriculture and not an acting commissioner.

There is no authority in law for the holding of an office by two persons. We cannot have a commissioner of agriculture and an acting commissioner of agriculture. Whoever holds the office of commissioner of agriculture must exercise all the duties and enjoy all the prerogatives of such position. If the appointment of F. H. Gloyd under the principles stated is the appointment of Mr. Gloyd as commissioner, he becomes therefore a member of the state reclamation board by reason of his holding such position. If the present commissioner holds his position during his absence, Mr. Gloyd does not become commissioner of agriculture and does not become a member of the state reclamation board.

Yours respectfully,

GLENN J. FAIRBROOK,
*Assistant Attorney General.*

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OLYMPIA, WN., January 28, 1920.

*Public Service Commission, Olympia, Wn.*

GENTLEMEN: You have requested our opinion as to whether the port of Seattle, a municipal corporation, is required to furnish a surety bond to the state of Washington under the provisions of section 18, chapter 189, of the Laws of 1919 (the grain inspection act), and, if not, whether the grain inspection department has any authority to inspect grain, hay or peas stored in the port terminal warehouses, and to issue certificates of inspection thereon.

Section 18 referred to in your inquiry provides that every person, firm, corporation or association of persons operating any public warehouse or warehouses subject to the provisions of this act shall give a surety bond to the state of Washington, and shall also procure a license from the commission.

Section 1, chapter 189, Laws of 1919, contains the following definitions:

**"The term public warehouse when used in this act, includes any elevator, mill, warehouse or structure in which grain, hay or peas are received from the public for storage, shipment or handling, whenever such grain, hay or peas are carried or intended to be carried to or from such warehouse, elevator, mill or structure by a common carrier.**

**"The term terminal warehouse, when used in this act, includes any public warehouse situated in Seattle, Tacoma, Spokane or other cities in the state which may be hereafter designated as inspection points.**

**"The term warehouseman when used in this act, includes any firm, person, company, corporation or association of persons owning, operating or controlling any public warehouse."**

The port of Seattle, being a municipal corporation, is not included within the definition of the term "warehouseman" as it is generally held that the word "corporation" does not include a municipal corporation: *Donohue v. Newburyport*, 211 Mich. 561; Ann. Cases 1913 B, page 742; Words & Phrases, N. S., Vol. 1, page 1062.

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You are therefore advised that since the port of Seattle is not included within the terms "person, firm, corporation or association of persons" as used in section 18, that it is not required to give a bond or to procure a license.

The second part of your inquiry presents a more difficult question.

Section 17 of the act requires the grain inspectors to inspect and weigh all grain and hay received at terminal warehouses. The warehouses owned and operated by the port of Seattle would ordinarily come within the definition of "terminal warehouses" or "public warehouses" as those terms are used and defined in the act, but we are of the opinion that it was the intention of the legislature to only include within the act such public or terminal warehouses as were owned and operated by warehousemen, and that therefore the warehouses owned by the port of Seattle, in so far as the grain inspection act is concerned, are neither public nor terminal warehouses.

The act does provide for an inspection in some instances at other than terminal warehouses and this would authorize you to inspect grain stored in the warehouses of the port of Seattle to the same extent that you could inspect grain stored in other than terminal warehouses.

Yours respectfully,

R. M. BURGUNDER,
*Assistant Attorney General.*

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OLYMPIA, WN., February 4, 1920.

*Hon. H. O. Fishback, Insurance Commissioner, Olympia, Wn.*

DEAR SIR: We have your letter inquiring as to whether an insurance broker may appoint a "solicitor" or "insurance solicitor," as defined in section 2 of the insurance code.

Section 6059-2, Rem. 1915 Code (sec. 2, insurance code) contains, among others, the following definitions:

**" 'Solicitor' or 'Insurance Solicitor' is a person duly appointed, authorized and employed by a duly commissioned agent to solicit, receive, and forward applications for insurance and to collect premiums for the agent."**

**" 'Agent' or 'Insurance Agent' is a person, copartnership, corporation, attorney, board or committee duly appointed and authorized by an insurance company, to solicit applications for insurance to be known as the soliciting agent, or to solicit applications and effect insurance in the name of the company, to be known as a recording or policy writing agent, and to discharge such other duties as may be vested in or required of the agent by the company."**

**" 'Broker' or 'Insurance Broker' is any person, copartnership or corporation, who, for compensation, not being an appointed agent for the company in which insurance or reinsurance is effected, acts or aids in any manner in negotiating contracts of insurance or reinsurance or placing risks or effecting insurance or reinsurance for a party other than himself or itself."**

Under these definitions, we are unable to see how an insurance broker may appoint a "solicitor" or "insurance solicitor," who is described by the act as an appointee of a duly commissioned "agent", while the "agent", or "insurance agent", defined as one thing, and the "broker," or "insurance broker," as another. In other words, the act does, by its definitions, impliedly authorize an "insurance agent" to appoint a "solicitor," but does not authorize an "insurance broker" to appoint a "solicitor". Furthermore, other provisions of the insurance code, particularly section 45 (6059-45, Rem. 1915 Code), require a solicitor's application to show the name

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of, and to be approved by, the *company* or *agent* to be represented.

You are therefore advised that an insurance broker under the insurance code may not appoint a "solicitor" or "insurance solicitor".

Yours respectfully,

JNO. A. HOMER,
*Assistant Attorney General.*

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OLYMPIA, WN., February 9, 1920.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: We have your letter asking as to whether a city may pass an ordinance identical with the provisions of the state motor vehicle law, and provide penalties and forfeitures for its violation, to be paid into the general fund of the city, and not into the permanent highway fund.

Section 34 of chapter 142, Laws of 1915, as amended by chapter 155, Laws of 1917, was amended by section 13, chapter 59, Laws of 1919, to read as follows:

"The local authorities shall have no power to pass or enforce any ordinance, rule or regulation governing the speed of any motor vehicle *in conflict with the provisions of this act* or requiring of the owner or operator of any motor vehicle, any license other than an occupation license or a tax which may be levied in only one city or town when such motor vehicle is engaged in inter-city service, or permitted to use the public highways except as herein provided or to exclude or prohibit any motor vehicle whose owner has complied with the provisions of this act from the free use of the public highways, and all such rules, ordinances, and regulations now in force are hereby declared to be of no validity or effect: *Provided, however,* That nothing herein shall be construed as limiting the power of the county commissioners or local authorities to make, enforce, and maintain ordinances, rules and regulations governing traffic in addition to the provisions of this act affecting motor vehicles, but not in conflict therewith."

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This office had ruled that under this section as amended by chapter 155, Laws of 1917, cities had no power to enforce ordinances governing speed of automobiles (Op. Atty. General, 1917-18, p. 142). The amendment to that section made by the 1919 act seems to meet the objection heretofore raised by this office, and to permit cities to pass ordinances not in conflict with the state law regulating the speed of automobiles. City ordinances, rules and regulations on subjects other than speed, not in conflict with the state law, are expressly permitted by the concluding proviso of the section.

Cities being authorized to pass the ordinances and provide penalties would undoubtedly be authorized to keep the moneys derived from fines of forfeitures in prosecutions for violation of the ordinances.

Section 19, chapter 155, Laws of 1917, requiring the payment into the permanent highway fund of moneys derived from fines and forfeitures, relates only to prosecutions under the state law, and would not control disposition of funds derived through enforcement of valid city ordinances.

Your question is, therefore, answered in the affirmative.

Yours respectfully,

JNO. A. HOMER.

*Assistant Attorney General.*

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OLYMPIA, WN., February 9, 1920.

*Hon. I. M. Howell, Secretary of State, Olympia, Wn.*

DEAR SIR: We have your letter of February 2 enclosing copy of letter of Standard Oil Company of January 31st. From this correspondence it appears that the Standard Oil Company have what they denominate "convertible trucks". These trucks are arranged with a de-

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livery body and are so constructed that a tank can be attached to this body for delivering of oil in bulk. You request us to advise you whether, in the weighing of these trucks for license purposes, the trucks should be weighed with or without the detachable tank.

It is our understanding that when attached to the truck body, the tank is, in reality, a part of the body equipment. As such it must be considered to be a part of the vehicle rather than a part of the load and it is immaterial if the tank is at times detached and the truck used with only its delivery body.

Yours respectfully,

GLENN J. FAIRBROOK,

*Assistant Attorney General.*

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OLYMPIA, WN., February 18, 1920.

*Mr. W. C. Gresham, Prosecuting Attorney, Okanogan, Wn.*

DEAR SIR: You have requested us to advise you if sections 3146 to 3152, inclusive, Rem. 1915 Code, apply to Okanogan county, which has never voted to accept the provisions of the act as provided in sections 3140 and 3141.

Section 3140 provides for the appointment of a board of stock commissioners whenever three or more counties in the state vote to accept the benefits and share the burdens provided in the act.

Section 3141 refers to the notice of election to be held for the purpose of ascertaining if the electors in any county are in favor of coming within the act.

Section 3143 relates to the duties of the board and authorizes the board to make rules and regulations governing the recording of stock brands, shipment or livestock on railroads, and the keeping of a record thereof.

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These regulations are filed in the offices of the county auditors of the several counties to be affected by the law.

Section 3144 provides for the appointment of stock inspectors and prescribes their duties.

Section 3145 provides for an annual tax on all horses and cattle of the several counties affected by the act.

Section 3146 provides that "from and after the passage of this act" all butchers engaged in the business of slaughtering cattle in this state must keep a true and correct report of all marks and brands of all cattle slaughtered by them and of the names and residences of the persons from whom the cattle were bought, together with the date of purchase and date of delivery of the cattle.

Section 3147 requires that all butchers keeping the record provided in section 3146 shall file copies thereof with the nearest justice of the peace and the county auditor.

Section 3148 requires a bond of all persons carrying on the business of butchering in the counties adopting the provisions of this chapter. Such persons are also required to pay an annual tax of ten dollars, which becomes a part of the fund provided for by section 3145.

Section 3149 relates to the preservation of hides of slaughtered cattle for a period of thirty days, and section 3150 relates to the examination of marks on estrays, and the following section prohibits the branding of cattle running at large between certain months.

Section 3152, or the penalty clause, makes it a criminal offense to violate sections 3146, 3147, 3149, 3150, or 3151, and all fines collected are to be paid into the general fund of the county for the benefit of the public schools of the county.

We are of the opinion that the sections to which the penal clause refers apply in all counties of the state regardless of whether or not three or more counties have

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voted to accept the benefits of the act, or regardless of whether any particular county has thereafter voted to come within the act. It will be noted that section 3145, relating to the annual tax levy, is limited to the counties affected by the act, and section 3148, relating to licenses and bonds, applies only to butchers in counties adopting the provisions of the act. The sections in the penal clause, however, are in no wise limited and, in fact, section 3146 makes it the duty of butchers in the state to keep the record provided therein "from and after the passage of the act," which necessarily means that this record was required long prior to the time that the counties could vote upon the proposition of coming within the act. The same reasoning would apply to section 3147, which is a necessary part of the preceding section.

Sections 3149 to 3151, we believe, should likewise apply from and after the passage of the act.

Our opinion is strengthened by the fact that the license tax provided in section 3148 becomes a part of the fund to be raised by the tax levy provided in section 3145, while the funds collected for violations of section 3152 are retained by the county in which the offense was committed, which would hardly have been the case if it was intended that the sections therein mentioned should not become effective until the board of stock commissioners was appointed or until any particular county should vote to come within the act.

Yours respectfully,

R. M. BURGUNDER,

*Assistant Attorney General.*



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OLYMPIA, WN., February 19, 1920.

*Hon. C. V. Savidge, Commissioner of Public Lands, Olympia, Wn.*

DEAR SIR: We have your letter inquiring as to whether you should add to the records of your office such lands as are deeded to the state under sales made by sheriffs by virtue of writs of execution placed in their hands, and verbally you have asked as to disposition to be made of escheated lands. In this connection you call attention to article IX, section 3, of the state constitution, and section 6610, Rem. 1915 Code.

Section 3, article IX of the state constitution reads, in part, as follows:

"The principal of the common school fund shall remain permanent and irreducible. The said fund shall be derived from the following named sources, to-wit: * * * the proceeds of lands and other property which revert to the state by escheat and forfeiture. * * * The legislature may make further provisions for enlarging said fund. * * *"

Section 6610, Rem. 1915 Code, provides:

"6610. Board May Accept Lands by Gift, etc., on Behalf of State.—The said board of state land commissioners is hereby empowered to accept, in the name of the State of Washington, by deed of sale or gift, or by operation of law, any or all lands of whatsoever nature, and said lands shall be inspected, appraised, managed, leased or sold in the same manner as is prescribed herein for granted lands, and the proceeds of the lease or sale of all such lands shall be converted into the general school fund in the manner prescribed by law, or shall be applied to such specific purpose as may be prescribed by any grantor or testator. This section shall apply especially to all lands that are or may be escheated to the state."

Section 6641, Rem. 1915 Code, classifies, among others, the following state lands:

"All other lands, including lands acquired or to be hereafter acquired by grant, deed of sale, or gift, or operation of law, including arid lands."

Section 1362, Rem. 1915 Code, reads:

"1362. Escheats to Permanent School Fund.—All escheats shall inure to and become a part of the permanent common school fund

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of the state, and all escheated real property shall be managed, sold and handled in the manner provided by law for the management, disposition and sale of the state common school funds."

From the provisions of the constitution and the sections of the Code above quoted, we think it is clear that lands escheated to the state should be included in your records, and inspected, appraised, managed, leased or sold in the same manner as is prescribed for granted lands, and the proceeds of the lease or sale of such lands converted into the general school fund in the manner prescribed by law.

Lands derived through sheriffs' sales on executions may not be escheated or forfeited lands as mentioned in the constitution, but the constitution provides that the legislature may make further provision for enlarging the common school fund, and we believe such lands would come within the definition of land acquired "by operation of law" provided for by sections 6610 and 6641, *supra*. While section 6641 makes a separate classification of such lands, no special provision is made for their sale and disposition aside from that contained in section 6610, *supra*, and we think that under this section lands deeded the state through sheriffs' sales on execution should be inspected, appraised, managed, leased or sold in the same manner as is prescribed for granted lands, and that the proceeds of the sale or lease of such lands should be converted into the general school fund in the manner prescribed by law.

Yours respectfully,

JNO. A. HOMER.

*Assistant Attorney General.*

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OLYMPIA, WN., February 19, 1920.

*Mr. Loomis Baldrey, Prosecuting Attorney, Bellingham, Wn.*

DEAR SIR: In your letter of January 30 you ask the opinion of this office upon two questions:

(1) Is the county health officer entitled to a fee for his services when he is called upon by a judge of the superior court to attend the hearing of a case of insanity?

(2) Is the county health officer entitled to compensation for his services when called upon by the coroner to assist in an autopsy?

Section 4065, Rem. 1915 Code, reads in part as follows:

"In accordance with the classification herein made, the county officers of the counties of this state, according to their class, shall receive a salary for the services required of them by law, or by virtue of their office, which salary shall be full compensation for all services of every kind and description rendered by the officers named herein: * * *"

We find nothing in this section which prohibits a county official from receiving compensation for services rendered which are not incidental or germane to his official duties and which are not incompatible with the office to which he is elected or appointed.

The office of county health officer is created by section 5541, Rem. 1915 Code. The powers and duties thereof are set forth in section 5544, and we find no provision therein requiring such health officers to furnish gratuitous services not germane to their office to any other official of the county.

Section 5953, Rem. 1915 Code, provides for a method of procedure in the examination of persons charged with insanity. By the provisions of that section the judge before whom the hearing is held is required to call before him two reputable physicians to hear testimony, examine the alleged insane, and certify under oath the character of the case. This section does not designate any par-

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ticular physician either by name or title. The same is true of the duties performed when assisting the coroner in an autopsy, this likewise being a duty not required of any official by statute.

Where the compensation for particular services is not fixed by law, and where an officer can show that he did such work at the request of proper authority and that it was meritorious and that it might as appropriately have been performed by a private individual, for which the latter would have been entitled to compensation, his charges for such services may be allowed. *Tacoma v. Lillis,* 4 Wash. 797-805. See also: *State ex rel. Ames v. Gasch,* 9 Wash. 226; *Franklin County v. Barnes,* 68 Wash. 488.

Both inquiries are accordingly answered in the affirmative.

The foregoing conclusions, in so far as the right of the health officer to compensation for services in insanity proceedings is concerned, is premised upon the assumption that the officer is not paid for attending or testifying on behalf of the state as a witness in the proceeding. In such event there might be considerable doubt of his right to a per diem by reason of the provisions of section 499, Rem. 1915 Code.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, March 5, 1920.

*Mr. Warren N. Wilson, Prosecuting Attorney, Waterville, Wn.*

DEAR SIR: We are in receipt of your letter of February 25th, wherein you ask our opinion as to whether or not the county assessor should list dogs within incorporated towns and the county treasurer collect a license tax

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thereon, in cases where such towns are already collecting license fees for such dogs.

Section 1, chapter 6, Laws of 1919, provides for the listing of all dogs in the county by the assessor and for the collection of a license tax by the county treasurer on each one so listed. This section then contains the following proviso:

"*Provided*, That in cities of the first, second and third class the license tax collected on dogs shall be credited to the funds as provided by ordinance of such city, and no other tax shall be levied or collected on dogs in such cities * * *."

Section 8 of the act provides that it "shall not apply to cities of the first or second class regulating the licensing of dogs by ordinance."

Inasmuch as the statute requires the listing of all dogs in a county except in cities of the first and second class in certain cases, and makes no exception applicable to the state of facts set forth in your letter, we conclude that such dogs should be listed for taxation.

We express no opinion upon the question of the effect of the statute upon existing ordinances of such towns upon the same subject matter, as that is not a question which the prosecuting attorney is called upon to determine.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., March 10, 1920.

*Hon. H. O. Fishback, Insurance Commissioner, Olympia, Wn.*

DEAR SIR: We have your letter asking whether in our opinion a foreign mutual fire insurance company may write insurance on the stock company plan, that is, whether such company may issue policies to other than members of the company.

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We find no specific regulations in our insurance code with respect to foreign mutual insurance companies except the provisions of section 88, (sec. 6059-88, Rem. 1915 Code), which relate to assets required of such companies. We will therefore consider this question on the assumption that unless a domestic mutual company would be authorized to write policies on the stock company plan, a foreign company would not be permitted to do so, in view of the provision of section 7, article XII, of the state constitution, prohibiting a foreign corporation from transacting business in this state on more favorable conditions than prescribed by law for domestic corporations. This provision of the constitution has been applied to insurance companies in the case of *State ex rel. Leach v. Fishback,* 79 Wash. 290.

The general rule seems to be that in the absence of statutory authority, a mutual insurance company cannot issue a policy on the stock plan: *Smith v. Sherman,* 113 Ia. 601, 85 N. W. 747; *State v. Manufacturers' Mut.* (Ohio), 33 N. E. 401; *State v. Monitor Fire Ass'n,* 42 Ohio St. 555.

The issuance of a policy by a mutual company on the cash premium plan, however, does not necessarily decide the character of the policy, as a mutual company may issue a policy either for cash or note and so may a stock company. *Given v. Rettero,* 162 Pa. 638; 29 Atl. 703.

In this state, the right of a mutual company to issue a policy on the cash premium plan seems to be expressly recognized by the provisions of section 86 of the insurance code (sec. 6059-86, Rem. 1915 Code). We do not, however, find any express statutory authority for a mutual company to issue a policy to other than its members or on the stock company plan.

As already stated, section 86, *supra,* seems to expressly authorize mutual companies to issue policies on the cash premium plan. Also, the proviso to the first

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subdivision of section 86, authorizes a mutual company to issue a policy without liability on the part of the policy holders other than to pay the amount of the premium stated in the policy, on condition, however, that the company shall first have accumulated certain assets, and that the premius charged shall not be less than the premium charged by solvent stock companies for insuring similar risks. The provisions authorizing a mutual company to write on the cash premium plan and a non-assessable policy do not in our opinion indicate an intention on the part of the legislature to permit such companies to write insurance on the stock plan, but rather indicate a contrary intention. In other words, by expressly specifying the kinds of policies that the mutual company may issue, an implication arises that it is restricted to those kinds.

Again, the same section to which we have referred provides that a mutual company may classify its risks according to the various hazards covered, and that any saving made by the company may be returned to the policy holders, but that the saving must be apportioned equitably among the policy holders in the classification in which it is actualy earned. This language indicates that the legislature contemplated that the policy holder of a mutual company should be a member of the company and share in the profits of the company. This view is strengthened by the sentence in section 85 of the code that "a policy holder in a mutual insurance company has the same character of interest and occupies the same relation to the company as the stockholder has and occupies to a stock insurance company".

We are therefore of opinion that a foreign mutual insurance company is not authorized in this state to write insurance on the stock insurance company plan.

Yours respectfully,

JNO. A. HOMER.

*Assistant Attorney General.*

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OLYMPIA, WN., March 15, 1920.

*Hon. C. V. Savidge, Commissioner of Public Lands, Olympia, Wn.*

DEAR SIR: We have your letter as follows:

"Your opinion is requested as to the rights of an individual, city, county or drainage district to lower the waters of a meandered or navigable lake. This question has arisen a number of times during the past few weeks and I find no statute granting this right or any provision for obtaining same by application to this department.

"If there is no statute covering the drainage of lakes which are meandered or navigable, what procedure must be taken to secure such rights?"

As your inquiry is general and not confined to any specific case, our reply will be more or less general.

Navigable waters seem to be divided into two kinds: (1) "navigable waters of the United States," and (2) "navigable waters of the state". Navigable waters of the United States, as contradistinguished from the navigable waters of the states, are those waters which form in their ordinary condition, by themselves, or unite with others and continue, highways over which commerce is, or may be carried on with other states or foreign countries in the customary modes in which such commerce is conducted by water: *The Daniel Ball,* 10 Wall. (U. S.) 557; *The Montello,* 11 Wall. (U. S.) 411; *Leovy v. United States,* 177 U. S. 621.

As to such waters, it is necessary that the consent of both the state and federal government be obtained before any obstruction may be placed therein or any interference with their navigable capacity undertaken: *Cummins v. Chicago,* 188 U. S. 410; *Montgomery v. Portland,* 190 U. S. 89, and the provisions of section 10 of the act of Congress of March 3, 1890 (30 Stat. at L., 1151), making it unlawful to interfere with the navigable capacity of the waters of the United States, would apply.

On the other hand, waters located within the state may be in fact navigable, and yet because they are not con-

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nected with other waters which can be used as highways for commerce with other states or foreign countries or do not form such highway by their connection with other waters, and are only navigable between different places within the state, are not navigable waters of the United States. Such waters are navigable waters of the state in which they lie, and may be obstructed under legislative authority without the consent of the federal government: *The Montello,* 11 Wall. (U. S.) 411; *Neaderhouser v. State,* 28 Ind. 257; *Peters v. New Orleans M. & C. R. Co.* 56 Ala. 528.

Also, there are certain waters within the state which may be navigable for certain purposes, such as floating of logs or small craft, and yet not be navigable in the ordinary sense of the term, in contemplation of law, or under the provisions of section 1 of article 17 of the state constitution, wherein the state asserts its ownership to the beds and shores of all navigable waters of the state: *Watkins v. Dorris,* 24 Wash. 636; *State ex rel. Matson v. Superior Court,* 42 Wash. 491; *Wilson v. Prickett,* 79 Wash. 89.

Therefore, if the waters are navigable waters of the United States, in order for their navigable capacity to be diminished, it would be necessary that the consent of the federal as well as the state government be secured. Where, however, the waters are navigable waters of the state, the state would have the undoubted authority to authorize their appropriation or drainage, or any interference with their navigable capacity. However, any interference with such waters not authorized by the legislature would be unlawful.

Section 4079, Rem. 1915 Code, gives the right to diking districts to straighten, widen, deepen and improve all waters, watercourses or streams, either navigable or otherwise, within the boundaries of the diking district; section 4100, Rem. 1915 Code, grants to the diking dis-

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trict all the right, title and interest of the state to the beds and shores of any navigable river, stream, waterway or watercourse located within the boundaries of the diking district to the extent that the same, under any proceedings had under the diking district act, shall cease to become a part of such river, stream, waterway, or watercourse by reason of the diverting of the waters thereof, thus impliedly authorizing the diversion of the course of the waters mentioned; and section 4194, Rem. 1915 Code, authorizes the joint county diking and drainage districts to straighten, widen, deepen and improve navigable rivers and waters within its boundaries.

We have, however, been unable to find any provision authorizing either diking or drainage districts to lower the waters of any navigable lake in this state except the foregoing; nor have we been able to find any statute vesting the commissioner of public lands with any authority, control or duties with respect to the drainage of navigable lakes.

It may be that the waters of a navigable lake of the state could be reduced under the laws relating to appropriation of waters for a beneficial use under the provisions of chapter 117, Laws of 1917: *Kalez v. Spokane Valley Land & Water Co.*, 42 Wash. 43; *Kalez v. Spokane Valley Land & Water Co.*, 89 Wash. 514; *State ex rel. Ham, Yearsley & Ryrie v. Superior Court*, 70 Wash. 442, but the state could not authorize an appropriation of the waters of the state which might impair the navigability of navigable waters of the United States. *United States v. Rio Grande, etc.*, 174 U. S. 690.

In conclusion, it seems to be clearly established as to navigable waters of the United States that the consent of both the state and federal government is necessary before they may be obstructed in any manner or their navigability impaired, but as to navigable waters of the state, the legislature has supreme power to regulate and

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control their use and disposal, and in the absence of legislative authority, any obstruction or interference with the navigable capacity of such waters by an individual or municipality would be unlawful.

Inasmuch as each case depends more or less on its own facts, we believe it advisable to submit the cases as they arise for further opinion.

Yours respectfully,

JNO. A. HOMER,
*Assistant Attorney General.*

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OLYMPIA, WN., March 17, 1920.

*Industrial Insurance Commission, Olympia, Wn.*

GENTLEMEN: We have your letter in which you inquire whether of not the following salesmen are engaged in interstate commerce, to-wit: Salesmen who are driving automobiles in soliciting orders throughout the state of Washington for goods which are sold by a shipment from San Francisco to purchasers throughout this state, their practice being to send goods in large packages which are broken up in their Seattle branch and distributed to the various purchasers by local shipment.

The general rule as laid down in 7 Cyc, 441, is that sales or the soliciting of sales by commercial travelers or other agents for non-residents, of goods in fact outside the state at the time of sale, are acts of interstate commerce and beyond state control.

The Supreme Court of the United States, in *Brennan v. Titusville*, 153 U. S. 289, has held that a city cannot enforce a tax against an agent sent by a manufacturer of goods in another state to solicit orders for the products of his manufacture, since it imposes a tax upon interstate commerce, in violation of the provisions of the constitution of the United States.

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You are therefore advised that your recent order bringing within the scope of the industrial insurance commission the drivers of automobiles and trucks cannot include those salesmen engaged in the employment above mentioned.

Yours respectfully,

D. E. TWITCHELL,

*Assistant Attorney General.*

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OLYMPIA, WN., March 18, 1920.

*Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Olympia, Wn.*

DEAR MADAM: You inquire whether a county superintendent of schools has power to review on appeal the action of the board of school directors in discharging a teacher.

Section 4706, Rem. 1915 Code, reads as follows:

"Appeal from Decisions—Time for Taking.—Any person, or persons, either severally or collectively, aggrieved by any decision or order of any school officer or school board may, within thirty days after the rendition of such decision or order, or of the failure to act upon the same when properly presented, appeal the same to the proper officer or board as hereinafter provided."

Section 4707, in so far as it is material here, provides:

"Appeals from the decision or order, or from the failure to decide or order, by a board of school directors shall be taken to the county superintendent of schools in and for the county. * * *."

This section was amended by section 23, chapter 90, Laws of 1919, but that portion above quoted was not changed by the amendment. We think these statutes clearly authorize the county school superintendent to review on appeal the action of the board of school directors in discharging a school teacher. This is also the view taken by the supreme court in *State ex rel. Caffrey v. Superior Court*, 72 Wash. 444, wherein it was not only

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conceded that the county superintendent of schools had such authority, but it was contended that he was the only proper person to consider the appeal, but an appeal to the superior court was therein allowed, as the county superintendent had disqualified himself by dominating the board at the time the school teacher was discharged.

Your inquiry is, therefore, answered in the affirmative.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., March 18, 1920.

*Hon. I. M. Howell, Secretary of State, Olympia, Wn.*

DEAR SIR: You inquire:

(1) "'Is it unlawful for any dealer in the State of Washington to have on hand and offer for sale any automobile lamps of more than 27 candle power? If so, can a dealer carry lamps of more than 27 candle power in stock to care for customers who reside outside of the state?'

(2) "'Does section 21 of the code exempt spotlights from the provision of placing a 27 candle power limit with headlight lamps; in other words, is it unlawful to use a lamp of more than 27 candle power in the spotlight?'"

1. Section 10, chapter 59, Laws of 1919, provides that no person shall install or use a light of more than twenty-seven candle power in any motor vehicle headlamp equipped with a reflector, or any lighting device over four candle power equipped with a reflector unless it be so designed as to diffuse the rays of light. The last portion of this section reads as follows:

"* * * it shall be unlawful to sell or offer for sale, or have in possession with intent to sell, any vehicle of any kind for operation on the public highways of this state equipped with any lighting device of over four candle power with a reflector unless such lighting device shall conform to the provisions of the preceding paragraphs of this section."

This paragraph only applies to motor vehicles equipped with lamps which are rendered unlawful by the

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preceding portion of the section, and has no application to the lamps themselves detached from the motor vehicle.

Your first inquiry is accordingly answered in the negative.

2. Another portion of this section reads as follows:

"The above provisions of this act shall not apply to spot lights but all spot lights shall, while in use upon the highways of this state, be so directed that the beam of light therefrom shall strike the roadway at a point at least six (6) feet to the right and not more than seventy-five feet in front thereof when approaching a vehicle."

This paragraph specifically exempts spot lights from that portion of the section which makes it unlawful to use or equip a motor vehicle with a headlight of more than twenty-seven candle power equipped with a reflector, and you are therefore advised that it is lawful to use a spot-light of more than twenty-seven candle power provided it is used in conformity with the provisions of the paragraph just quoted relating to spot lights.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., March 25, 1920.

*Industrial Insurance Commission, Olympia, Wn.*

GENTLEMEN: We have your letter in which you request our opinion as to whether the following workmen come within the workmen's compensation act of the state of Washington:

(1) Workmen engaged in booming and rafting logs afloat in navigable waters within this state, exclusive of workmen on boats, tugs and vessels.

(2) Workmen on completed log rafts while in tow upon navigable waters within the state.

(3) Workmen engaged in row boats about log booms in navigable waters within the state.

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In the case of *Shaughnessy v. North Land Steamship Company,* 94 Wash. 325, the supreme court, in referring to the applicability of the workmen's compensation act to accidents occurring upon navigable waters, said:

> "This evident spirit of the act, we think, points to a legislative intent to make the act applicable only to those relations of employer and employee which are in the legislative control of the state untrammeled by the laws of the United States and the jurisdiction of the courts of the United States, which might have the effect of rendering the privileges and immunities for which the act provides unequal as between employers or unequal as between employees."

Likewise, in the case of *State ex rel. Jarvis v. Daggett,* 87 Wash. 253, the court held that the act did not apply to injuries within the jurisdiction of admiralty for the reason that the state cannot constitutionally exact from an employer premiums without at the same time protecting such employer from actions at law by reason of such injury.

Subsequent to these decisions, Congress amended sections 24 and 256 of the Judicial Code by the act of October 6, 1917, (U. S. Comp. Stat. 1918, sec. 991 (3), 1233) by providing that suitors in admiralty were also entitled to their rights and remedies under the workmen's compensation law of any state.

In the case of *Puget Sound Bridge & Dredging Company v. Industrial Insurance Commission,* 105 Wash. 272 it was argued that the effect of this amendment was to extend the workmen's compensation act to maritime transactions. The court refused to adopt this contention, but, upon the contrary cited the *Jarvis* and *Shaughnessy* cases, *supra,* and said that the amendment of 1917 "does not change the rule of these cases and extend to the industrial insurance commission jurisdiction of persons engaged in maritime work". The same conclusion was again announced in the case of *Lund v. Griffiths & Sprague Stevedoring Co.,* 183 Pac. 123. For the pur-

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poses of your inquiry, therefore, that amendment may be disregarded.

The specific question which your letter presents is whether or not admiralty would have jurisdiction over any injuries which might be sustained by workmen engaged in the occupations mentioned in your letter and, conversely of course, whether premiums could be collected from the employers of such workmen. The federal courts have not been entirely consistent as to the test of admiralty jurisdiction. Some courts have laid down the rule that the sole test of that jurisdiction is the locality of the person or thing injured at the time of the tort. The Circuit Court of Appeals of the Ninth Circuit, in the case of *Campbell v. Hackfeld & Co.*, 125 Fed. 697, however, held that not only must the tort have been committed upon navigable waters, but that it must also appear that such tort was otherwise of a maritime nature. This question was adverted to by the Supreme Court of the United States in the case of *Atlantic Transport Co. v. Imbrovek*, 234 U. S. 52. That case was a libel in admiralty by a stevedore to recover for personal injuries sustained while engaged in loading a vessel lying in the port of Baltimore. While the court sustained the jurisdiction of admiralty for the reason that the tort there considered was maritime in its nature, it is noteworthy that Mr. Justice Hughes quoted quite extensively from former decisions of various courts in which locality was stated to be the sole test of admiralty jurisdiction in tort actions. For instance, upon page 59 of the opinion, he quotes from a decision of Mr. Justice Story, where that judge said:

" 'I have always understood that the jurisdiction of the admiralty is exclusively dependent upon the locality of the act. The admiralty has not, and never (I believe) deliberately claimed to have, any jurisdiction over torts, except such as are maritime torts, that is, such as are committed on the high seas or on waters within the ebb and flow of the tide.' "

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Mr. Justice Hughes then says:

"This rule—that locality furnishes the test—has been frequently reiterated, with the substitution * * * of navigable waters for tide waters."

Further in the opinion he quotes from another decision of the court where it was said:

" 'The jurisdiction of the admiralty does not depend upon the fact that the injury was inflicted by the vessel, but upon the locality, the high seas or navigable waters where it occurred. Every species of tort, however occurring, and whether on board a vessel or not, if upon the high seas or navigable waters, is of admiralty cognizance.' "

And in the more recent case of *North Pacific S. S. Co. v. Hall Bros. etc. Co.*, 249 U. S. 119, Mr. Justice Pitney observed that "civil jurisdiction of the admiralty in matters of tort depends upon locality."

It would therefore seem that the true rule is that locality is the sole test of admiralty jurisdiction in tort.

If locality be accepted as the test, obviously the workmen engaged in the occupations mentioned in your letter are not within the scope of the workmen's compensation act. However, even if it be conceded that the transaction must also be maritime in its nature, we thing that these occupations are maritime because they have to do with the use of navigable waters as a means of commerce. The courts have generally held that a raft of timber is a vessel within admiralty jurisdiction. 1 C. J. 1264; 1 Enc. L. & P. 1237.

In direct answer to your inquiry you are, therefore, advised that workmen on completed log rafts while in tow upon navigable waters within this state and workmen engaged in row boats about log booms in navigable waters within this state do not come within the scope of the workmen's compensation act.

As to those workmen engaged in booming and rafting logs afloat in navigable waters within this state, exclusive of workmen on boats, tugs and vessels, it is impossible to

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determine whether or not they come within the workmen's compensation act, as it will depend upon the particular facts in each case.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., March 26, 1920.

*Hon. I. M. Howell, Secretary of State, Olympia, Wn.*

DEAR SIR: You have asked the opinion of this office upon the following question:

"I would be pleased to have your opinion as to the meaning of the term 'fire wood' and the standardizing of its measurement at 128 cubic feet, that is, just what class of wood is covered by the term fire wood, and whether or not the 128 cubic feet applies to cord wood in 4-foot lengths only.

"I have reference to the term fire wood as used in the law of this state fixing standard measurement for fire wood."

Section 9511-9, Rem. 1915 Code, insofar as it relates to a standard measure for fire wood, reads as follows:

"It shall be unlawful for any vendor of firewood in the State of Washington, or his servant, agent or other employees to sell or offer for sale the same in the state in any quantity or by any measure except by the cord or fractional part thereof. The standard measurement of a cord of firewood in this state is hereby fixed and established at one hundred twenty-eight (128) cubic feet."

The term "fire wood" has a well-defined commercial meaning. When included in a grant to cut fire wood from timber lands, it cannot be extended to include the more valuable timber for other uses: (*Hogan v. Hogan*, 61 N. W. 73, 102 Mich. 641) nor to give the grantee the right to cut timber for building fences (*Livingston v. Ten Broeck* (N. Y.); 16 Johns 14, 8 Am. Dec. 287), and under a statute requiring fire wood to be displayed in four-foot lengths and establishing the cord as 128 cubic feet, and requiring an official survey thereof upon sale, it was held not to have been the intention of the legislature to require

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a sale of chips and mill trimmings sold by the load to be surveyed: (*Duren v. Gage,* 72 Me. 118).

It will be noted that in the statute above quoted fire wood is not defined as to length, and also that mill wood of certain lengths is expressly exempt from the provisions of that act. From the foregoing we are inclined to the opinion that fire wood, as that term is generally understood, of whatever length by which it is customarily sold, must be sold by the defined cord or fraction thereof. You are so advised.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., March 26, 1920.

*Hon. C. H. Younger, State Labor Commissioner, Olympia, Wn.*

DEAR SIR: We have your letter in which you state that you desire to know what duties are imposed upon you as commissioner of labor under chapter 130, Laws of 1919, and that you also desire to know what effect, if any, this chapter has upon your duties under the factory inspection act, to-wit: sections 6587 to 6598, Rem. 1915 Codes & Statutes.

An examination of chapter 130, Laws of 1919, shows that the following duties are imposed upon your office under the various sections of said act hereinafter set forth:

1. Section 7 (sec. 6604-54) requires you to give to the state safety board the benefit of your advice and counsel.

2. Section 27 (sec. 6604-74) requires you to withhold or give your approval in writing to the establishment by the state safety board of a standard of safety which conflicts or is inconsistent with any safety device standard

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or safety standard or rule heretofore established by statute. We are not, however, expressing any opinion as to the legal effect of any action you may take under this section.

3. Section 34 (sec. 6604-81) requires you to take, under the supervision and control of the state safety board, sole charge of the enforcement of safe place and safety device standards (established under section 8—sec. 6604-55) and of inspection and certification thereof.

4. Section 35 (sec. 6604-82) requires you to appoint, with power of removal, such deputy inspectors as may be from time to time authorized by the state safety board for the purpose of your duties under section 34 (sec. 6604-81).

5. Section 50 (sec. 6604-95) requires you, either in person or by deputy, to inspect the establishments or work of every employer engaged in extra hazardous industry in the state (other than coal mines) as often as directed by the state safety board, but not less than once every four months, for the purpose of ascertaining whether the safe place and safety device standards under section 6604-55 are being complied with, and at the end of each calendar year to certify to the industrial insurance commission the compliance or non-compliance with such standards as to each employer during said year and deliver a duplicate of each certificate to the state safety board.

6. Section 41 (sec. 6604-40) reads in part as follows:

"It shall also be the duty of each local aid board * * * subject to the supervision in the first instance of the state labor commissioner and secondarily of the state safety board, to have charge of the educational features of safety work (other than coal mining) within its own district."

Section 7 (sec. 6604-54) provides that the commissioner of labor shall act as advisory member of the state safety board in an advisory capacity only, shall not be

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entitled to vote, and shall not be included in the designation "state safety board," wherever used.

Section 34 (sec. 6604-81) gives the state labor commissioner sole charge of the enforcement of safe place and safety device standards. Section 8 (sec. 6604-55) provides for the promulgation of educational systems by the state safety board.

The intent of the act, therefore, contemplates that the state safety board act in regard to educational standards without the interference of any other department or person. Therefore, under the rule of statutory construction (Black, Interpretation of Laws, 325) to the effect that if parts of sections of the same statute cover the same matter in whole or in part and are not absolutely unreconcilable, it is the duty of the court, if possible, to give effect to both, we are of the opinion that your duty in reference to this section is merely in an advisory capacity only. To adopt any other construction to this section would render it practically ineffective and useless.

In answer to your second question, your attention is directed to the fact that the title of the act is as follows:

"An act relating to industrial insurance, to the medical and surgical care of injured workmen, providing certain means for the prevention and avoidance of injuries to workmen, and amending sections 6604-39 and 6604-40 of and adding sections 6604-48 to 6604-120 (both inclusive) to Remington & Ballinger's Annotated Codes and Statutes of Washington."

This title contains no repealing clause. Section 75, (sec. 6604-120) reads as follows:

"All acts and parts of acts in conflict with the provisions of sections 6604-48 to section 6604-120, inclusive, are hereby repealed, but nothing herein contained shall operate to repeal any part of the coal mining code or any of the following sections of Remington & Ballinger's Annotated Codes and Statutes of Washington, or any part thereof: 6572 to 6589, inclusive, 8213 to 8240, inclusive, and 8626."

The effect of this section is by implication to repeal all parts of the factory act (sec. 6587 to 6589, Rem. 1915

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Code) which are in conflict with chapter 130, Laws of 1919. Sections 6587, 6588 and 6589, Rem. 1915 Code, are not repealed for the reason that it is expressly so stated in the repealing clause, *supra*. The sections of the factory act which follow (secs. 6590, 6591, 6592, 6593, 6597 and 6598) provide for examination, request for inspection, notification of defects by employes, certificate of inspection, penalty for violations and provisions for posting a copy of the act, respectively, without which the force and effect of the sections expressly left in effect would be useless. It is unreasonable to suppose that the legislature intended to repeal all parts of an act which would render the parts remaining ineffective.

That the legislature intended no repeal of the factory act is further strengthened from the fact that Chapter 82, Laws of 1919, appropriated $18,600.00 for salaries of six inspectors with the provision that expenditures for factory inspection should not exceed collection for the same. The said chapter was approved by the governor March 5, 1919. Chapter 130, Laws of 1919, was approved by the governor March 15, 1919. Chapter 199, Laws of 1919, appropriated for the salaries of six inspectors the sum of $18,600.00 in lieu of the sum appropriated by chapter 82, Laws of 1919, and was approved by the governor March 22, 1919, which shows, impliedly at least, an intention on the part of the legislature to carry out all features of the factory act except that part which provides for the collection of factory inspection fees. Furthermore, the legislature recognized the factory inspection act by providing in section 37 that after the expiration of four full calendar months after said chapter takes effect, the payment of any inspection fee by any employer for inspection will not be required, and the appropriation gives the labor commissioner one more factory inspector than was provided for in the appropriation bill of 1917.

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We find nothing in the factory act in conflict with chapter 130, Laws of 1919.

You are, therefore, advised that your duties under the factory act are in no way affected by chapter 130, Laws of 1919,except that under section 37 (sec. 6604-84) chapter 130, Laws of 1919, after the expiration of four full calendar months from the time of taking effect of said chapter, no inspection fee should be charged for the inspection of any establishment as to safe place or safety device standards.

Yours respectfully,

D. E. TWITCHELL,

*Assistant Attorney General.*

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OLYMPIA, WN., March 29, 1920.

*Hon. I. M. Howell, Secretary of State, Olympia, Wn.*

DEAR SIR: The receipt is acknowledged of your request for an opinion on the following question:

"If a foreign-born woman marries an American citizen or a naturalized citizen and later is divorced from such citizen, does she still remain a citizen or does she revert to her status before marriage; that of an alien, thereby losing her rights of franchise?"

R. S., Sec. 1994, Act of Feb. 10, 1855, c 71, Sec. 2, 10 Stat. 604, provides as follows:

"Any woman who is now or may hereafter be married to a citizen of the United States, and who might herself be lawfully naturalized, shall be deemed a citizen."

The Act of March 2, 1907, c 2534, Secs. 3, 4, 34 Stat. 1229, provides in part as follows:

"Any American woman who marries a foreigner shall take the nationality of her husband. At the termination of the marital relation she may resume her American citizenship, if abroad, by registering as an American citizen within one year with a consul of the United States, or by returning to reside in the United States, or, if residing in the United States at the termination of the marital relation, by continuing to reside therein.

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**"Any foreign woman who acquires American citizenship by marriage to an American shall be assumed to retain the same after the termination of the marital relation if she continues to reside in the United States, unless she makes formal renunciation thereof before a court having jurisdiction to naturalize aliens, or if she resides abroad she may retain her citizenship by registering as such before a United States consul within one year after the termination of such relation."**

The first section above provides that any woman who might herself become naturalized becomes a citizen of the United States upon marrying a citizen thereof. The phrase, "who might herself become naturalized," has reference to those subjects of countries, because of a prohibitive law, such as Chinese and Japanese, cannot become citizens of this country. The second paragraph of the second section quoted above provides, in part, that upon acquiring such citizenship by marriage the citizenship status continues after the termination of the marital relation if the former wife continues to live in the United States. It is my opinion that a woman who becomes a citizen by virtue of her marriage with a citizen of the United States, and is living in the United States at the time of obtaining a divorce, retains that status after becoming divorced, so long as she does not remarry a foreigner, take up her residence outside the United States, without registering as such before a United States consul as provided by law, or renounce her citizenship in the manner provided by law, and is entitled to all the rights incident to such citizenship.

I am returning herewith the letters which you forwarded with your request for this opinion.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., April 12, 1920.

*Mr. C. W. Ramsey, Prosecuting Attorney, Goldendale, Wn.*

DEAR SIR: It appears from your recent letter that a lumber company transports logs over a public highway by means of a caterpillar type of gasoline tractor, which pulls three trailers or logging trucks which have three wheels. You then inquire:

1. What is the maximum load that can be transported on each of these trailers or logging trucks?

2. Is a motor license necessary for each truck, and if so, upon what basis will the amount of the license be determined?

3. Is a motor license necessary for the tractor, and if so, upon what basis will the amount of the license be determined?

1. Section 1, chapter 46, Laws of 1919, provides in part as follows:

"It shall be unlawful to operate a truck or trailer on the public highways in the State of Washington with a load greater than 10,000 pounds: *Provided*, * * * And, no three or four-wheeled logging truck shall be driven over or along any public highway loaded with logs exceeding 2,000 feet; and no logging truck with a trailer or other six-wheeled logging truck shall be driven over or along any public highway with a load of logs exceeding 3,000 feet as calculated by Scribner's log scale * * *."

You state that no portion of the load rests on the tractor, it being entirely on the trucks. This method of transporting logs is rather novel, and was apparently not contemplated by the legislature at the time chapter 46 was passed. That statute seems to contemplate that the vehicle which is the motive power also carries part of the load. For this reason, it is difficult to apply this act to the state of facts presented by you. The statute just quoted provides that no vehicle shall operate on a public highway with a greater load than 10,000 pounds. Then follows a proviso relating to logging trucks, enlarging this limitation to 2,000 feet for three or four wheeled logging trucks, and 3,000 feet for a logging truck with trailer, or other six wheeled logging truck. We construe

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this statute to mean that whenever a motor vehicle or vehicles are so constructed as to have six wheels or more, a maximum load of 3,000 feet is legal; but in no event is it legal, no matter how many trucks or trailers may be employed, to carry a load exceeding 3,000 feet. You are therefore advised that the maximum load that can be transported on two or more of these trailers is 3,000 feet, provided they have six wheels or more.

In this connection, we desire to call your attention to sections 5561-1 and 5561-4, Rem. 1915 Code, which limit the weights of the load in proportion to the width of the tires, and make it unlawful to operate any vehicle on a public highway of such a weight or with wheels or tires so constructed as to destroy or permanently injure the surface or foundation of such street or highway.

In an opinion to the prosecuting attorney of Spokane county under date of October 2, 1919, a copy of which is herewith enclosed, this office held that these sections were not necessarily repealed by section 1, chapter 46, Laws of 1919.

2. Another portion of section 1, chapter 46, Laws of 1919, reads as follows:

"Motor Trucks.

"Weighing 1500 pounds or less, $10.00.

"Weighing more than 1500 pounds and not to exceed 6,500 pounds $10.00, and forty cents per hundred weight for all in excess of 1,500 pounds and in addition thereto forty cents per hundred weight at the rated capacity load.

"Weighing more than 6,500 pounds $10.00, and fifty cents per hundred weight for all in excess of 1,500 pounds and in addition thereto fifty cents per hundred weight at the rated capacity load.

"Trailers used as trucks shall be classified and rated as, and shall pay the same fee as hereinbefore provided for motor trucks of like weight and capacity."

From the last paragraph of the statute just quoted, it is apparent that it will be necessary for each truck to have a license, and the basis of the amount of such license shall be as prescribed for motor trucks in that portion of section one just quoted.

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3. Section 1, chapter 59, Laws of 1919, defines a motor truck as follows:

"'Motor truck' shall mean any motor vehicle designed or used for the transportation of commodities, merchandise, produce, freight or animals."

The same section defines a motor vehicle as including "all vehicles or machines propelled by any power other than muscular, used upon the public highways for the transportation of persons, freight, produce or any commodity, *except traction engines temporarily upon the public highway.*" The fact that the statute expressly excepts traction engines temporarily upon the highway clearly indicates the legislative intent to be that tractors used regularly for the transportation of commodities upon the public highways shall be deemed to be within the act.

We do not think it necessary that a motor vehicle shall carry part of the commodities or merchandise in order to come within this definition. It is sufficient that it is the motive power which pulls the commodities loaded on trailers, as this is a method of transportation.

Section 1, chapter 46, provides that motor trucks weighing 1,500 pounds or less shall pay a license fee of $10.00; weighing more than 1,500 pounds, and not to exceed 6,500 pounds, $10.00, and 40 cents per hundred weight for all in excess of 1,500 pounds, and in addition thereto, 40 cents per hundred weight at the rated capacity load; motor trucks weighing more than 6,500 pounds, $10.00, and 50 cents per hundred weight for all in excess of 1,500 pounds, and in addition thereto, 50 cents per hundred weight at the rated capacity load. As this tractor is a motor truck within the meaning of the statute, it will be necessary for it to have a motor truck license, the amount of which will be determined by the weight of the tractor, in conformity with the provisions of that portion of section 1, chapter 46, just referred to, except that

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that portion of that statute which requires an addition of 40 cents and 50 cents per hundred weight at the rated capacity load would be inapplicable, if the gasoline tractor is not built to carry a load.

Yours respectfully,

JOHN H. DUNBAR,
*Assistant Attorney General.*

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OLYMPIA, WN., April 20, 1920.

*Mr. William D. Askren, Prosecuting Attorney, Tacoma, Wn.*

DEAR SIR: You have asked the opinion of this office on the question of whether or not the clerk of the superior court should charge a fee of $1.00 for filing a remittitur from the supreme court.

Section 1740, Rem. 1915 Code, provides that a remittitur from the supreme court, after hearing on appeal, shall consist of the judgment and certified copy of the opinion. Section 1741, Rem. 1915 Code, provides that if a case is remanded to have the judgment or order carried into effect, the decision or order entered thereon shall be certified to the court below. Section 453, Rem. 1915 Code, makes it the duty of the clerk to enter in his execution docket any duly certified abstract or transcript of any judgment of the several courts of the state. Section 497, Rem. 1915 Code, provides that the clerks of the superior court shall collect—

"* * * For filing an abstract of a judgment entered in the supreme court or of any other superior court of the state, or of any United States court held in this state, * * * a fee of $1."

We do not believe that a remittitur is an abstract of judgment within the contemplation of that portion of section 497, above quoted. A remuttitur is merely a means of official communication between the supreme court and the superior court. The clerk of the supreme

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court is required by law to transmit this remittitur to the superior court, and the clerk of the superior court is required to receive such remittitur irrespective of any action taken by the parties in interest. If he retains the remittitur he must obviously file it in his office. Under the construction suggested, the clerk of the superior court would be compelled to account for this fee, but at the same time would be required to perform the services, irrespective of whether or not the fee is paid.

We think that this was not the legislative intent, and you are therefore advised that no fee should be charged for the filing of such remittitur.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., April 23, 1920.

*Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Olympia, Wn.*

DEAR MADAM: You inquire whether a consolidated school district may unite with one or more other districts to form a union high school district.

Section 4460, Rem. 1915 Code, provides that "whenever the residents of two or more adjacent or contiguous school districts in the same county may wish to unite for the purpose of establishing a union high school * * *", they shall petition the county superintendent of schools, and that officer may then submit the question to the electors of the districts affected.

We construe the words "school district" as used therein, to include consolidated districts, and see no objection to such a procedure, simply because one of the districts happens to be a consolidated district.

Yours respectfully,

JOHN H. DUNBAR,
*Assistant Attorney General.*

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OLYMPIA, WN., April 29, 1920.

*Mr. Sidney W. Rogers, Prosecuting Attorney, Newport, Wn.*

DEAR SIR: You have requested an opinion of this office on a number of questions involved in the matter of delinquent assessments of dike district No. 2 in your county. An amount of money equal to the assessment for benefits fixed by court was spent and warrants on the construction fund were issued. Work performed failed to accomplish the objects sought, and under the claim of maintenance expenditure, a large additional outlay was made. Assessments for the benefit of both the construction fund and maintenance fund have become delinquent, but the owners have been allowed in many cases to pay the general taxes without paying the assessments.

"Question 1. Is the county required under section 9257 to assume the collection of delinquent dike assessments under the same procedure followed in the case of delinquent general taxes?"

Part of section 4110, Rem. 1915 Code, referring to dike assessments, is as follows:

"Upon the entry of judgment upon the verdict of the jury, the clerk of said court shall immediately prepare a transcript which shall contain a list of the names of all the persons and corporations benefited by said improvement and the amount of benefit derived by each, respectively, and shall file the same with the auditor (now assessor) of the county, who shall immediately enter the same upon the tax rolls of his office * * * *and the same shall be subject to the same interest and penalties in case of delinquency as in case of general taxes, and shall be collected in the same manner as other taxes and subject to the same right of redemption and the land sold for the collection of said taxes shall be subject to the same right of redemption as in the sale of lands for general taxes.*"

Part of section 4121, Rem. 1915 Code, relating to maintenance, is as follows:

"The board of commissioners of any diking district * * * shall * * * make an estimate of the cost of maintenance * * *. Such estimate shall be * * * certified * * * to the auditor * * * and the amount thereof shall be levied against and apportioned to the land * * * in proportion to the maxi-

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mum benefit originally assessed, *and such amount shall be added to the general taxes against said lands and collected therewith.*"

Part of section 9257 relating to the foreclosure on delinquent taxes by counties, is as follows:

"After the expiration of five years from the date of delinquency, when any property remains on the *tax rolls* for which no certificate of delinquency has been issued, the county treasurer shall proceed * * * to foreclose," etc.

The two sections of the diking law above quoted go no farther than to say that delinquent assessments "shall be collected in the same manner as other taxes." There is no authority for holding that the assessments when collected shall go to the county or that the property when sold for delinquent assessments shall be deeded to the county. In other words, there is no authority in the diking law giving the county a right to a certificate of delinquent assessments. Such authority, if it exists, must be found in the general tax law. The only section of the general tax law relating to the issuance of county certificates is section 9257, quoted above. Manifestly, this section applies to certificates for general taxes only. It makes no provision for the issuance of general certificates to any other municipality than the county, and it mentions "tax" liens only. Special assessments of dike districts, or public corporations of that nature, are nowhere provided for.

The only remaining question then is whether the expression found in the diking law—that delinquent assessments "shall be collected in the same manner as other taxes"—gives the county authority under section 9257 to issue county certificates for such assessments. While revenue laws are construed in favor of revenue, they are also strictly construed. A municipality has no power *by implication* to issue delinquent certificates to itself. The power must be expressly given. The power given by the diking law relates only to the "manner" of collection; not to the power to issue certificates, which, under

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the sections above quoted, is in the county only. It is our opinion, therefore, that the county treasurer may employ the same methods in collecting dike assessments that he employs in collecting general taxes, but that he has no power to issue a certificate to the county for such assessments.

To hold that the county is authorized to issue county certificates for such assessments would lead to serious complications. If the county bought in the property at the tax sale, the property would become exempt from general taxation (sec. 9270, Rem. 1915 Code). This revenue would be lost to the county. Yet the county current expense fund would be held for any future assessments that might be levied (sec. 4133, Rem. 1915 Code). If district bonds are outstanding, such procedure might impair the security of the bond holders. And again, to place title to any property of the district in the county, would reduce the assets of the district and make the burden of the assessments still heavier upon the remaining land owners.

Sections 4091 and 4097 give the dike commissioners general power to manage the business affairs of the district, but we do not believe that the provisions of these sections are broad enough to authorize the commissioners to invest district funds in delinquent assessment certificates. It is our opinion, therefore, that delinquent certificates involving delinquent dike assessments can be issued to and foreclosed by private individuals only.

**"Question 2. Would the dike district, as a municipal taxing agency, have authority to foreclose delinquent dike assessments under paragraph 9257?"**

In our opinion, it would not. A dike district has no power of taxation, strictly speaking. It has the power of exacting compensation in the nature of special assessments for benefits bestowed only. *State ex rel. Conner v.*



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*Superior Court,* 81 Wash. 430. Special assessments are not always "taxes" within the meaning our taxing laws. *Austin v. Seattle,* 2 Wash. 667. If a certificate of delinquency has not been issued to an individual or corporation, it can be issued only to the county under section 9257.

**"Question 3. If foreclosure is made by the county under the procedure cited, will land to which the county secures title at the tax sale be subject to further dike installment levies under paragraph 4110, and to further maintenance levies under paragraph 4121, made subsequent to the filing of foreclosure proceedings or subsequent to the issuance of deed to the county, or will such land so held be exempt from special assessment taxes as well as general taxes? Your attention is respectfully called to sections 9268, 9270, 9271 and 9272."**

This question has been disposed of by what has been said above.

**"Question 4. Should the treasurer credit interest upon these delinquent assessments to the current expense fund or to the dike district funds?"**

In our opinion the interest should be credited to the dike district fund. The rule laid down in *Tacoma School District v. Hedges,* 13 Wash. 69, and approved in *New Whatcom v. Roeder,* 22 Wash. 570, is that where there is no statute otherwise disposing of interest, it shall be credited to the fund to which the tax, upon which it is reckoned, is credited.

Yours respectfully,

FRED J. CUNNINGHAM,
*Assistant Attorney General.*

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OLYMPIA, WN., April 29, 1920.

*Mr. Herman Allen, Prosecuting Attorney, Chehalis, Wn.*

DEAR SIR: You inquire whether a special election may be held in April in a second class school district for the purpose of determining whether the district is authorized to make a levy in excess of one per cent. of the taxable property of the district for the current school year comencing July 1st.

Section 4521, Rem. 1915 Code, provides, in part, as follows:

"The board of directors shall annually at a meeting preceding the annual tax levy for state and county purposes, report to the board of county commissioners an estimate in detail of the amount of funds which will be required by their district for all purposes for the ensuing year, * * *. The levy in any one year shall not exceed one (1) per cent. of the assessed value of all the taxable property of the district: *Provided*, That when any greater expenditure in any one current school year shall be deemed necessary, the question shall be submitted to a vote of the electors of the district at the time and place and in the manner provided for calling special elections. * * *"

Section 4657, Rem. 1915 Code, provides that special school elections shall be called and conducted in the manner provided for calling and conducting annual elections, but no time is specified by the statute for special elections.

While it is true that section 4521, *supra*, states that the board of directors shall annually at a meeting *preceding* the annual tax levy make an estimate, it does not state that this estimate shall be made at the next preceding meeting to the annual tax levy, which is in October, and if a condition arises in April that makes it necessary for the board to know at that time whether a levy in excess of one per cent. of the taxable property of the district can be made, we see no objection to the election being held at that time.

Yours respectfully,

JOHN H. DUNBAR,
*Assistant Attorney General.*

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OLYMPIA, WN., April 29, 1920.

*Industrial Insurance Commission, Olympia, Wn.*

GENTLEMEN: We are in receipt of your letter of April 26, asking if in our opinion the widow of a workman killed in an industrial accident, who has been adjudged insane and is confined in a state hospital for the insane, is entitled to compensation under the workmen's compensation act.

Subdivision (a) (1) of section 6604-5, Rem. 1915 Code, reads in part as follows:

"If the workman leaves a widow or invalid widower, a monthly payment of thirty dollars ($30.00) shall be made throughout the life of the surviving spouse, to cease at the end of the month in which remarriage shall occur * * *."

The only restriction which we find in the act which affects the compensation to a widow is that of remarriage, which acts as a cancellation thereof. You are advised that compensation should be paid to any widow who comes within the act so long as she remains unmarried. Where the widow is incompetent to transact business by reason of insanity, a guardian should be appointed, to whom the payments should be made for the benefit of such widow.

Yours respectfully,
FRANK P. CHRISTENSEN,
*Assistant Attorney General.*

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OLYMPIA, WN., May 4, 1920.

*Mr. Arthur McGuire, Prosecuting Attorney, Ellensburg, Wn.*

DEAR SIR: You have asked the opinion of this office upon the question of whether or not a hospital may lawfully possess and dispense intoxicating liquor other than alcohol, for medicinal purposes.

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Initiative measure number 3 (ch. 2, Laws of 1915) as amended by chapter 19, Laws of 1917, makes it unlawful for any person, other than a regularly ordained clergyman, priest or rabbi in certain cases, to give away, furnish or otherwise dispose of intoxicating liquor other than alcohol, and also prohibits the importation of such liquor into this state.

Subsequent to the passage of these acts the eighteenth amendment to the constitution of the United States was ratified by the legislatures of a requisite number of the states, which amendment provided in part as follows:

**"Section 1. After one year from the ratification of this article the manufacture, sale, or transportation of intoxicating liquors within, the importation thereof into, or the exportation thereof from the United States and all territory subject to the jurisdiction thereof for beverage purposes is hereby prohibited.**

**"Sec. 2. The Congress and the several states shall have concurrent power to enforce this article by appropriate legislation."**

It will be observed that this amendment only prohibits the manufacture, sale and transportation of intoxicating liquor for beverage purposes and therefore, by implication at least, recognizes its legitimate use for other purposes. This recognition is expressly evidenced in the act of Congress of October 28, 1919, commonly known as the National Prohibition Act, and which was enacted in part to enforce the eighteenth amendment when it should become operative. Section 3 of title II of this act provides that intoxicating liquors may be manufactured and sold for non-beverage purposes, subject to the provisions of the act. Section 6 of the same title permits hospitals to purchase and use intoxicating liquor for medicinal purposes under such rules, regulations and conditions as the commissioner of internal revenue may prescribe.

Your question, therefore, presents the question of whether the eighteenth amendment repeals the statutes of the state of Washington heretofore referred to in so

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far as the use of intoxicating liquor by hospitals for medicinal purposes is concerned.

It is well settled that the legislative power of a state is supreme within the territorial limits of the state, except as restrained by constitutional inhibitions, either state or national, or except as some of those powers may have been delegated to the United States. Subject to these exceptions each state possesses full and plenary powers to regulate its own internal affairs: *Wilkerson v. Rahrer,* 140 U. S. 545; *License Tax Cases,* 5 Wall. 462; *Pollard v. Hagen,* 3 How. 212.

The power of a state to prohibit all traffic in intoxicating liquor, even to the extent of prohibiting its mere possession, it too well settled to require discussion: *Crane v. Campbell,* 245 U. S. 304.

Article 6 of the constitution of the United States provides that the constitution and laws of the United States "shall be the supreme law of the land; and the judges in every state shall be bound thereby, anything in the constitution or laws of any state to the contrary notwithstanding."

If it should be concluded that there is any conflict between the eighteenth amendment and the state laws heretofore referred to we would be bound, therefore, to hold the eighteenth amendment to be controlling. We can find nothing inconsistent, however, in the eighteenth amendment and chapters 2 and 19, *supra.* The eighteenth amendment does not permit the use of intoxicating liquor for non-beverage purposes, but deals only with the prohibition of its manufacture or sale for beverage purposes. As was said by Judge Rellstab, of the United States District Court for the district of New Jersey, in the case of *Feigenspan v. Bodine,* not yet officially reported:

"Section one of the eighteenth amendment (which alone concerns us at present), it will be noted, is not a delegation of power to be

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**exercised, but a mandate operated by its own terms. If valid, the incorporation of it into the United States constitution prohibits the manufacture of, and all dealings in, intoxicating liquors for beverage purposes throughout the United States and all the territory subject to its jurisdiction."**

The effect of the amendment, therefore, as we view it, is not to delegate to the federal government any portion of state sovereignty, but rather to announce a constitutional mandate which acts as an inhibition against inconsistent state action under the terms of article 6, *supra,* If this view be correct, it would seem to follow that the power of the state to prohibit the use of intoxicating liquor for non-beverage purposes is in no way affected by the amendment. It is a power which has never been delegated to the federal government and the eighteenth amendment contains no legal inhibition against the exercises of the power.

This conclusion, we think, may also be sustained for another reason. The eighteenth amendment provides that the Congress and the several states shall have concurrent power to enforce the amendment by appropriate legislation. No limitations are imposed by the terms of the amendment upon the extent to which a state may go in enforcing the amendment, and it would therefore follow that, subject to constitutional limitations, a state may pass such enforcement legislation as it may deem proper. The supreme court of the United States has held, in the case of *Purity Extract and Tonic Co. v. Lynch,* 226 U. S. 192, that a state, in order to obviate the evils incident to the use of intoxicating liquor as a beverage, may prohibit the sale of non-alcoholic malt liquors. This decision was based upon the idea that the state might reasonably find that this was the only way in which the state could effectively prevent the sale of intoxicating liquors. So it may reasonably be said that under the terms of the amendment itself a state, in order to successfully prevent

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the manufacture and sale of intoxicating liquor for beverage purposes, can prohibit its use for all purposes.

For these reasons your inquiry is accordingly answered in the negative.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., May 14, 1920.

*Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Olympia, Wn.*

DEAR MADAM: In your letter of May 1st you inquire:

"1. Whether the following persons are teachers within the meaning of that term as defined in the teachers' retirement fund act, chapter 163, Laws of 1917: (a) A truant officer, (b) a visiting housekeeper hired by the school board to assist the mothers of delinquent children, (c) a visiting nurse, (d) a home demonstration agent employed by the U. S. Department of Agriculture working in cooperation with the State College, (e) director of home education in the Bureau of Education at Washington, D. C., (f) a person working in her own home on bulletin material for the State College?

"2. May a teacher who has retired suspend the annuity and teach again and still have the right to annuity when she quits teaching?

"3. With regard to the provision for retirement of a teacher who has taught thirty-five years the law as enacted in 1917 did not seem to require such teacher to pay the $720.00 dues before receiving benefit. The Session Laws of 1919 amended the original act of 1917 to require payment of such dues. Does a teacher retiring under the former provision have to pay these dues?"

Section 1, chapter 163, Laws of 1917, defines teacher as follows:

"The word 'teacher' wherever used in this act shall be held and construed to mean and include any person regularly employed as teacher, instructor, principal, supervisor or superintendent in the public schools, or as an assistant to any such teacher, instructor, principal, supervisor or superintendent."

The persons enumerated in your inquiry are obviously not principals, supervisors, superintendents or

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their assistants and must therefore be construed to be teachers or instructors if they are included within the provisions of this act. From this definition and from the context of the remaining provisions of the act, we think a teacher is one who holds a certificate or its equivalent to teach, and does teach in the schools of this state.

(a) and (b). For this reason we think a "truant officer" and a "visiting housekeeper" are not teachers as defined in this act as they do not in fact teach but see that the pupils attend school and assist the mothers of the pupils respectively.

(c) Your inquiry regarding a "visiting nurse" is too vague to answer, as it does not appear by whom she is employed or what her duties are.

(d), (e) and (f). Sections 7, 9 and 10, of the act, indicate that only persons employed by the district at the time the fund is created or subsequent thereto, or county or state superintendents or their assistants, are eligible to receive annuities. A "home demonstration agent" employed by the U. S. Department of Agriculture, a "Director of Home Education" at Washington, D. C., or a person working at home on bulletins, are neither employed by the district nor are they county or state superintendents, or their assistants, and for this reason we do not think that they are within the act.

2. If a teacher complies with all the provisions of the act and after retiring she suspends her annuities and teaches again, we see no objection to her again drawing her annuities when she retires the second time, as the fund would in no way be impaired. She could not draw the annuity during the time she was teaching, so the fund would, in fact, be increased to that extent and no one would be injured. Section 16, chapter 163, Laws of 1917, as amended by section 4, chapter 150, Laws of 1919, provides in substance, that no member

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shall be paid his or her annuity until such time as the member shall have paid $720.00 into the fund, either by direct payments or by the crediting of the annuity as it becomes due. Prior to the passage of this amendment, such payments were not required from teachers who had taught thirty-five years.

3. Sections 9 and 10, of the act, make it compulsory on school teachers of a district, which has a retirement fund, to become a member and a portion of their salary is deducted quarterly, which is paid into the fund. This fund, which the teachers receive their annuities from, is made up of money deducted from their salaries. It never comes into their possession, nor is it paid voluntarily by them into the fund. The teacher, therefore, has no vested right in any future pension after the 1919 amendment went into effect, unless she complies with the provision of that amendment by making payments into the fund amounting to at least $720.00. This being true, the legislature would have the right to make additional regulations that would have to be complied with before the member teacher would have the right to any future annuity, subsequent to the time that the law went into effect which imposed the additional regulation. (*Macfarland v. Bibber,* 32 Appeal Cases, District of Columbia 513.)

You are therefore advised that a teacher retiring after thirty-five years of service, and otherwise complying with the provisions of the act, would have to make payments, or receive credits, up to $720.00 before she could draw any annuity subsequent to the passage of the 1919 amendment. Any annuity due at the time the 1919 amendment went into effect would be due the teacher whether she had made payments up to $720.00 or not, as such annuity would be a vested property right in the teacher, of which she could not be divested by giv-

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ing a retroactive construction to the 1919 amendment which imposed such additional regulation.

Yours respectfully,

JOHN H. DUNBAR,
*Assistant Attorney General.*

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OLYMPIA, WN., May 17, 1920.

*Washington Bank Depositors Guaranty Fund Board, Olympia, Wn.*

GENTLEMEN: We are in receipt of your letter of April 21, 1920, which reads in part as follows:

"On December 24th a member bank, with the consent of the bank commissioner, was consolidated with a national bank which assumes all of its deposit liabilities. According to the report of the said withdrawing bank of its average eligible deposits for the year 1919 up to the date of its withdrawal an additional cash deposit of $314.79 and an additional deposit of $1,000 in bonds was asked. It holds as it has withdrawn from membership it should not be required to make these additional deposits and further holds that it should be entitled to withdraw its deposits of cash and bonds, as there had been no failure of member banks prior to the date of its withdrawal and that it had paid all assessments."

You ask for an interpretation of section 17 of chapter 81, Laws of 1917 (the bank guaranty fund act) on the question of whether the additional deposits should be made, and also our opinion as to when the liabilities of the withdrawing bank should cease and it would be entitled to the withdrawal of its deposits.

From your letter it does not appear that the guaranty board is levying an assessment against this withdrawn bank on account of a reduction in the cash on hand in the guaranty fund as provided in section 11, or that the said bank is violating any of the provisions of the act. The report made by the bank at the time of its withdrawal shows such an increase in its annual average daily eligible deposits since the date of its last an-

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nual report, upon which its current contribution to the fund was based, as would require from it an additional deposit of both collateral security and cash if it were to remain a member of the fund. Under the law this additional deposit would be due after the first day of February following, after the board had made its annual readjustment, provided the bank was then a member of the fund (sec. 11).

But here the bank has withdrawn from the fund prior to the date of readjustment and will not be a member for the year for which the readjustment will be made. The question then arises, will it, because of its continuing liability for a period of at least twelve months after the date of its withdrawal, be obliged to maintain on deposit during that period collateral security and cash based on the percentage of its average daily deposits for the year immediately preceding such period, or only for the year upon which its last annual readjustment was based. The latter premise, we think, is the intent of the law.

It is clearly contemplated that but one adjustment shall be made each year, to be based upon an annual report by each member bank. Other provision is made for replenishing the fund by assessments when the drain upon it at any time reduces it by more than twenty-five per cent of the amount provided for the current year. In other words, the current liability of any bank to make deposits is determined at the time the annual adjustment is made, subject, of course, to any assessments which may be levied during the year. And since the act (sec. 17) provides that assessments may be made against a bank for a period of twelve months after its withdrawal and during such period it is liable to assessments equal to the amount of bonds on deposit with the guaranty fund, it must be held that its status is determined as of the date of its withdrawal, and that additional deposits

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of cash and collateral securities, based upon a subsequent readjustment, should not be required.

In reply to your second question we call attention to the following language contained in section 17:

"Whenever any * * * bank shall elect to withdraw from the guaranty fund, * * * and whenever such * * * bank shall have paid all assessments made against it, prior to the date of its withdrawal, * * * and shall have paid all assessments made against it, * * * within a period of twelve months after its withdrawal, * * * it shall be entitled to receive its bonds, or certificates of deposit in lieu thereof, and its cash deposited for the benefit of the guaranty fund: *Provided*, That in case, and by reason of the failure of guaranteed banks, there shall have been issued against the guaranty fund, prior to the date of withdrawal * * *, or during the twelve months thereafter, warrants which are still outstanding and unpaid, such withdrawn * * * bank shall not be entitled to receive its bonds or cash until such time as it shall have paid assessments equal to the amount of its bonds on deposit with the guaranty fund, or sufficient to pay its proportionate share of said warrants outstanding."

The statute appears to us to be quite specific in requiring such deposits to be retained for a period of at least twelve months after withdrawal. While this may seem a somewhat useless proceeding in view of the alleged fact that there were no failures of guaranteed banks, and we therefore assume no outstanding warrants at the time of withdrawal, nevertheless this is a matter with which the legislature alone is concerned. Your board has no discretion in the matter but is required to retain such deposits for the statutory period.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., May 26, 1920.

*Industrial Insurance Commission, Olympia, Wn.*

GENTLEMEN: We are in receipt of your letter as follows:

"This department is carrying on its records the cases of thirty-seven alien enemy pensioners, resident in enemy countries, payments to whom have been suspended pending continuance of war status.

"These cases have been reported to the alien property custodian of the United States and he has applied to this department for their commutation to lump sums and their payment into his hands. This request has been refused upon the ground that it is impossible to ascertain whether the pensioners are still living or whether the condition of dependency still continues.

"The question also arises as to whether under section 6604-10, Remington, this department could in any event comply with the request of the alien property custodian.

"We find it necessary to request your opinion in this connection upon the following questions, to-wit:

"1. Upon ascertaining the present existence and continued dependency of an alien enemy pensioner before resumption of peace status, is there any legal authority for commutation pension to lump sum and payment to alien property custodian?

"2. Same as question No. 1, after resumption of peace status?

"3. What is the effect of the war status on these pensions—are they merely suspended or are they finally cancelled? Upon resumption of peace status do we pay the back pension accrued during the period of the war?"

Section 6604-5, subdivision (j), Rem. 1915 Code, reads as follows:

"If a beneficiary shall reside or remove out of the state the department may, in its discretion, convert any monthly payments provided for such case into a lump sum payment (not in any case to exceed the value of the annuity then remaining, to be fixed and certified by the state insurance commissioner, but in no case to exceed the sum of $4,000.00) or, with the consent of the beneficiary, for a smaller sum.

Section 6604-10, Rem. 1915 Code, reads in part as follows:

"No money paid or payable under this act out of the accident fund shall, prior to issuance and delivery of the warrant therefor, be capable of being assigned, charged, nor ever be taken in execution or attached or garnisheed, nor shall the same pass to any other

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person by operation of law. Any such assignments or charge will be void. * * If any beneficiary shall reside without the United States and shall so direct in writing, the commission may cause any warrant or warrants to which such beneficiary is entitled to be issued in the name of and delivered to the consul or consular agent of the country in which such beneficiary is resident, designated by such beneficiary."

Subdivision (c) of section 7 of the "Trading with the Enemy Act" as amended by Congress and approved November 4, 1918 provides that:

"If the president shall so require, any money or other property including * * * rights and claims of every character and description, owing or belonging to, or held for, by, on account of, or on behalf of, or for the benefit of an enemy or ally of enemy * * * shall be conveyed, transferred, assigned, delivered or paid over to the alien property custodian."

The said act also contains the following provisions:

"After the end of the war any claim of any enemy, or of an ally of enemy, any money or other property received and held by the alien property custodian or deposited in the United States treasury, shall be settled as Congress shall direct.

"The words 'end of the war' as used herein, shall be deemed to mean the date of the proclamation of discharge of ratification of the treaty of peace, unless the president shall, by proclamation, declare a prior date in which case the date so proclaimed shall be deemed to be the 'end of the war' within the meaning of this act."

We do not find that the "Trading with the Enemy Act" is an assignment or charge within the meaning of section 6604-10, *supra,* nor does the money pass to the alien property custodian should the same be delivered or paid over to him, it merely being provided by the act that the money shall be held until the end of the war, after which time the claim of the enemy, or ally of enemy, to the money shall be settled as directed by Congress. It is our opinion that the Commission, may in its discretion, convert monthly payments into a lump sum payment if the beneficiary resides outside of the state of Washington, and should such beneficiary be an enemy, or ally of an enemy, and requirement be made by the President,

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the lump sum payment should be made to the alien property custodian.

It appears, however, that payments to the alien property custodian may be made only during the war period, and when proclamation has been made ending the war, the Industrial Insurance Commission will act in reference to such payments to beneficiaries who during the war were enemies or allies of enemies, as was done prior to the declaration of war.

In answer to your third inquiry, you are advised that we find nothing in the Workmen's Compensation Act, or the Trading with the Enemy Act, which would operate as a cancellation of the payments to beneficiaries under the Workmen's Compensation Act by reason of the war between the United States and the teutonic powers, and in such cases where no payments have been made to the alien property custodian, it is our opinion upon the ending of the war, and the present existence and continued dependency of an alien pensioner is ascertained, that payments should be resumed, and if payments to such alien pensioner had been suspended during the war period because he was an enemy, or ally of an enemy, then and in that event, upon the ending of the war, payment should be made to cover the amounts withheld from him by reason of the war and the provisions of the trading with the enemy act.

Yours respectfully,

FRANK P. CHRISTENSEN,
*Assistant Attorney General.*

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OLYMPIA, WN., June 10, 1920.

*Mr. G. W. Hamilton, Prosecuting Attorney, Prosser, Wn.*

DEAR SIR: It appears from your letter of June 8th that a certain irrigation district has issued bonds under the provisions of section 6430, Rem. 1915 Code. The proceeds of the sale of these bonds were used for construction purposes. Owing to an error in the estimate, the cost of completing the work exceeded the amount of the bond issue, leaving the irrigation district indebted to the construction company. The proceeds from the sale of the bonds are entirely consumed and no special assessment has been made. You inquire if, under such circumstances, the district could lawfully issue their warrants to the construction company to take care of this deficit, it being understood that there were no funds on hand out of which such warrants could be paid.

Section 6430 provides that irrigation districts may issue bonds for the purpose of construction, reconstruction, betterment, extension or acquisition of the necessary property and rights therefor. After pointing out the manner in which such bonds shall be issued, this section provides:

**"In case the money received by the sale of all bonds issued be insufficient for the completion of the plans of the canals and works adopted, and additional bonds be not voted * * * it shall be the duty of the board of directors to provide for the completion of said plans by levy of assessments therefor."**

It does not follow from this, however, that warrants may be issued for this balance in advance of the levy of such assessments. Section 6457, Rem. 1915 Code, with certain exceptions not here material, prohibits the directors of an irrigation district from incurring any indebtedness in excess of the express provisions of the act. No warrants can therefore be issued until this levy is actually made.

Although this is not strictly material to your specific inquiry, we desire to call your attention to a possible in-

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consistency between that portion of section 6430 quoted above, and section 6456, Rem. 1915 Code. Section 6456 seems to require a vote of the electors of the district in all cases where a special assessment is proposed to be made, whereas section 6430 apparently makes it the duty of the officers of the district to levy such an assessment under the circumstances set forth in your letter, irrespective of any vote. It is our view that section 6430 is controlling insofar as the levy of assessments to complete the system is concerned, and that no vote is necessary in such cases. The question is a close one, however, and as a matter of precaution, it might be advisable to submit this to a vote before such a special assessment is made.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., June 12, 1920.

*Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Olympia, Wn.*

DEAR MADAM: We are in receipt of your letter of the 27th ult., with enclosures, in which you request an opinion as to whether or not election officials in school districts of the second and third class are entitled to pay for their services.

Section 4675, Rem. 1915 Code, as amended by section 20, chapter 90, Laws of 1919, reads as follows:

**"The board of directors of each district in the state shall be authorized to employ judges and clerks or inspectors of election and to provide all funds and supplies necessary for carrying out the provisions of this act."**

Section 4675, (chapter 97, Laws of 1909) was originally enacted as part of the school code of 1909. It appeared in chapter 13, article IV of the act, which article was entitled "Registration of Voters in School Districts of the First Class."

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In Rem. 1915 Code, article III, chapter 13 of the school code, entitled "Elections in School Districts of the First Class" and article IV of the same chapter of the school code entitled "Registration of Voters in School Districts of the First Class" are combined as chapter 33 and entitled "Elections in Districts of the First Class."

Section 4675, as originally enacted, clearly applied only to first class school districts. Other amendments to the act of 1909, contained in chapter 90, *supra,* relate clearly to registration and elections in districts of the first class only. For instance, section 4667 is amended by changing the date of election, and section 4668, by providing for voting machines, and for an inspector instead of a clerk of election in case voting machines are used.

The title of chapter 90, *supra,* reads in part as follows: "An act relating to * * school elections in districts of the first class * * ".

When this title is considered in connection with various amendments contained in chapter 90, *supra,* we think it obvious that section 20 of that chapter applies only to first class districts.

This view is made conclusive by an examination of section 4659, Rem. 1915 Code, which relates generally to school district elections. That section provides that judges and clerks of school district elections shall be selected by the electors present at the hour named for the opening of the polls. This section was neither expressly amended or repealed by chapter 90, *supra.* If it be concluded that section 4675, as amended, applies to all school districts the necessary effect of such a view would be that section 4659 was amended in part at least. It is a familiar rule that repeals by implication are not favored, and we do not believe that the facts here call for a departure from that rule.

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Your question is accordingly answered in the negative.

Yours respectfully,
L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., June 17, 1920.

*Mr. G. W. Hamilton, Prosecuting Attorney, Prosser, Wn.*

DEAR SIR: In you letter of June 5th you state that one of the teachers of Hover School District was unable to attend to her duties for a period of eighteen days, due to sickness. In the meantime a substitute teacher was employed by the district, who did not have a certficate tc teach in the public schools of this state, although prior thereto she had possessed such a certificate. You inquire:

(1) Whether the school board has power to deduct a portion of the regular teacher's salary for the time that she was incapacitated.

(2) Whether the substitute teacher is legally entitled to her salary for the time she was employed in view of the fact that she had no certificate to teach.

(1) We are unable to lay down a rule applicable to all cases of this character as the provisions of the teacher's contract, in each particular case, might be controlling and would be of such importance that, without knowing the provisions of this particular contract, we are unable to definitely decide your inquiry. In this connection we direct your attention to the note in 38 L. R. A. (N. S.) 513, upon this subject.

(2) Section 4543, Rem. 1915 Code, provides as follows:

**"No person shall be accounted as a qualified teacher within the meaning of the school law, who is not the holder of a valid teacher's certificate or diploma issued by lawful authority of this state."**

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Section 4547, Rem. 1915 Code, provides:

"No teacher shall be employed except by written order of a majority of the directors of the district at a regular or special meeting thereof, nor unless the holder of a legal teacher's certificate in full force and effect for the full period covered by said contract."

The statute makes no exceptions for cases of emergency, and the contract which the board made in this case was, therefore, made without authority. The invalidity of such a contract has been recognized by the supreme court in the cases of *Kimball v. School District No.* 122, 23 Wash. 520, and *Kester v. School District No.* 48, 48 Wash. 486, although in those cases the services were never actually performed.

While courts sometimes hold that municipal corporations, after receiving the benefits of a contract, will be compelled to pay at least the reasonable value of the benefits received, notwithstanding the fact that the contract may be voidable, we think these decisions have no application to your question. Only one class of persons are authorized to teach in the public schools of this state, *i. e.*, persons who hold a teacher's certificate. Being prohibited from entering into the contract by a positive provision of statute, no claim for compensation, even in *quantum meruit,* can be allowed for services rendered under such a contract.

This conclusion has been followed by almost all the courts which have had occasion to consider the question. You will find a large number of these decisions referred to in the note to the case of *Schafer v. Johns,* 42 L. R. A. (N. S.) 411. The reasons for the rules were well stated by the supreme court of North Dakota in the case of *Goose River Bank v. School Township,* 1 N. D. 26, 26 Am. St. Rep. 605, where the court said:

"Such a doctrine would defeat the policy of the law, which is to give the people of the state the benefit of trained and competent teachers. The law recognizes only one evidence that that policy has been regarded,—the certificate of qualification. If the defend-

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ant could be made liable by the mere receipt of the benefit of the services rendered, the law prohibiting the employment of teachers without certificates, and declaring void all contracts made in contravention of that provision, would be, in effect, repealed, and the protection of the people against incompetent and unfit teachers, which such statute was enacted to accomplish, would be destroyed."

Your second inquiry is therefore answered in the negative.

Yours respectfully,

L. L. THOMPSON,

*Attorney General.*

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OLYMPIA, WN., June 17, 1920.

*Mr. Brooke M. Wright, Prosecuting Attorney, Friday Harbor, Wn.*

DEAR SIR: You ask our opinion upon the question of whether a school district, which has maintained no school during the preceding school year on account of the scarcity of teachers, is entitled to an apportionment of school funds.

Section 4562, Rem. 1915 Code, provides:

"The superintendent of public instruction shall apportion to the several counties of the state on or before the twentieth day of July, October, January, April, May and June of each year such *current state school* funds as have been certified by the State Auditor to be in the hands of the state and county treasurers."

Section 4563, Rem. 1915 Code, provides:

"For the purpose of apportionment the Superintendent of Public Instruction shall base his calculations upon the days' attendance as shown by the several county superintendents' last annual reports filed in his office."

Section 4564 provides:

"The basis of the apportionment to each county shall be on the total days of attendance in the several districts of the county: *Provided, That each school district shall be credited with at least two thousand days' attendance.*"

The above sections apply to the apportionment of the current state school funds.

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Section 4604, Rem. 1915 Code, provides:

"At the same time that the state school funds are apportioned to the different districts, as provided in chapter XXIII, of this title, the whole of the money derived under section 4602 shall be apportioned as follows: Two-thirds thereof shall go to the different districts of each county in proportion to the number of days attendance in each district for the preceding school year, and one-third thereof shall go to the different districts of each county in proportion to the number of teachers employed in such district for the preceding school year: *Provided*, That where a district employed a second or additional teacher for a term less than eight months such district shall receive one-eighth of an apportionment for each teacher for each month she is actually employed."

The apportionment of the current state school fund is based upon the total days' attendance in the several districts of each county, while county funds are apportioned to the different districts in proportion to days' attendance, and the number of teachers employed in the various districts.

In apportioning county funds, the amount each district is entitled to is determined by a mathematical calculation based on the number of days attendance in each district. If a certain district shows no attendance whatever, nor the employment of any teacher, no apportionment can be made for there is nothing on which to base the amount it should receive.

The apportionment of the current state school fund is likewise made on a basis of the days attendance in each school district of the various counties except that each school district shall be credited with at least two thousand days attendance. This apportionment of funds must be made whether or not such school district has maintained school during the preceding school year. It is the minimum amount which shall be credited to the district, regardless of whether or not school has been maintained as required by law.

The opinion of this office, dated August 17, 1907, was based upon section 5, chapter 56, Laws of 1905, which ex-

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pressly provided that to entitle a district to share in the apportionment of funds it was necessary that school should have been held for the minimum period required by law. This section was superseded by section 4701, Rem. 1915 Code, which omitted such proviso. That opinion, therefore, is no longer applicable.

It is our opinion that a school district which has failed to maintain school during a school year is, nevertheless, entitled to be credited with the minimum credit of two thousand days attendance as provided in section 4564, Rem. 1915 Code, but that such district may not share in the apportionment of county funds as provided in section 4604, Rem. 1915 Code.

Respectfully yours,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., June 23, 1920.

*Mr. Howard A. Hanson, Chief Deputy Prosecuting Attorney, Seattle, Wn.*

DEAR SIR: We acknowledge receipt of your letter of June 19th which reads as follows:

"Your opinion is requested as to the time of opening and closing of polls for general elections in precincts outside of incorporated cities and towns, under Rem., sections 4911 and 4784, as amended by Laws of 1919, page 470, section 12."

Section 4911, Rem. 1915 Code, provides as follows:

"At all elections where national, state, county or municipal officers are elected, the polls shall be opened at 8 o'clock a. m. and closed at 8 o'clock p. m.: *Provided*, That in precincts outside of incorporated towns and cities the hour of opening of said polls shall be 9 o'clock a. m., the hour of closing 7 o'clock p. m."

Section 4784, Rem. 1915 Code, as amended by section 12, chapter 163, Laws of 1919, reads as follows:

"It shall be the duty of each county auditor to give at least thirty days' notice of any general election, and at least fifteen days

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previous to any special election, by posting or causing to be posted up, at each place of holding election in the county, a written or printed notice thereof; said notice to be as nearly as circumstances will admit, as following:

"Notice is hereby given that on the.....day of.....next, at.....in the.....district or precinct of....., in the county of....., an election will be held for state, county, town, or district officers (naming the offices to be filled, as the case may be), which election will be opened at eight o'clock in the morning, and will continue until eight o'clock in the evening of the same day.

Dated this.....day of....., A. D. 19.....

A. B., County Auditor."

This section prescribes the manner in which the county auditor must give notice of a coming general or special election. The notice thus required to be given should be "as nearly as circumstances will admit as following: * * * which election will be opened at eight o'clock in the morning and will continue until eight o'clock in the evening of the same day."

The form which is set out in section 4784 is merely a guide for the county auditors, and the language used in such form giving notice of an election, cannot be construed as repealing or amending a general provision of the law which definitely prescribes the time during which polls shall be open. This is evident from the language of the section immediately preceding the form set out, which reads that "said notice to be as *nearly as circumstances will admit* as following:"

It is therefore our opinion that the time of opening and closing the polls for general elections is prescribed in section 4911, Rem. 1915 Code, *i. e.*, from eight A. M. to eight P. M. in incorporated cities and towns, and from nine A. M. to seven P. M. in precincts outside of incorporated cities and towns.

It is our further opinion that the prescribed form of notice, which is required to be posted in the precincts outside of incorporated cities and towns, should correctly

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state the hours of opening and closing of the polls in such precincts.

Respectfully yours,
L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., July 12, 1920.

*Mr. Thos. L. O'Leary, Prosecuting Attorney, Olympia, Wn.*

DEAR SIR: In your letter of June 30th you make the following inquiries:

1. In computing the limit of indebtedness for a county contemplating making an improvement under the Donohoe Road Act, should the assessed value, or the actual value of the taxable property be used as a basis?

2. (a) Are persons eligible to sign a petition for the improvement even though they live without the improvement boundary, in so far as the qualification is concerned which requires the person signing the petition to own property which represents in value not less than $10,000.00 for each mile of improvement petitioned for?

(b) What is meant by the words "particularly benefited" and in passing upon the sufficiency of the petition, who determines whether or not lands are particularly benefited, and how and when is that determined?

(c) Is it necessary that sufficient petitioners living within the improvement boundary sign the petition who represent property to the extent of not less than $5,000.00 for each mile of proposed improvement?

3. How, when and by whom is it determined that the petition filed complies with section 5735, Rem. 1915 Code, as amended by section 3, chapter 72, Laws of 1917?

4. Where the proceedings provide for the payment of the work on the installment plan, is it necessary in computing the county's limit of indebtedness to use as a basis the total cost of the work, or is it proper only to consider the one-half which the law provides that the county shall pay?

For convenience sake your inquiries will be answered in the order in which they are stated in your letter.

1. Chapter 127, Laws of 1919, provides as follows:

"Section 1. That section 5765 of Remington & Ballinger's Annotated Codes and Statutes of Washington be amended to read as follows:

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"Section 5765. That no assessments for road construction or improvements under the terms of this act for which any county may be held liable shall ever exceed four (4) mills in any one year: *Provided*, That in computing the indebtedness to be created under the provisions of said act, the actual value of the taxable property in said county shall be used as the basis therefor, and not the last assessed valuation thereof."

Article 8, section 6, of the State Constitution provides that in computing the debt limit of counties, the value of the taxable property therein is to be ascertained by the last assessment for state and county purposes. However, in the case of *Hansen v. Hoquiam*, 95 Wash. 132, the court construed this phrase to mean actual valuation and not assessed valuation. There is therefore no conflict between chapter 127, Laws of 1919, and the constitutional provision relating thereto, and you are advised that chapter 127 should therefore be followed, and that in computing the limit of indebtedness in so far as expenditures incurred under the Donohoe Road Act are concerned, the actual value of the taxable property is the proper basis on which the debt limit should be computed.

2. (a) Section 5735, Rem. 1915 Code, reads as follows:

"Application for such improvement shall be made to the commissioners of the county, signed by two or more owners of lots or lands which will be particularly benefited thereby; *Provided*, That such petitioners shall appear by the assessment rolls of the county to own property which will be particularly benefited, representing in value not less than ten thousand dollars for each mile of the improvement petitioned for, and the petitioners must represent property within the improvement boundary equivalent to not less than five thousand dollars for each mile of the proposed improvement."

It will be noted that nothing in this statute requires a person signing the petition to live within the improvement boundary, or on the land particularly benefited. If the petitioners own land particularly benefited representing in value ten thousand dollars for each mile of the improvement asked for, the petition is sufficient in so far as

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this qualification is concerned even though the petitioners do not reside within the improvement boundary, or on the land particularly benefited.

(b) The words "property particularly benefited" are defined in section 5731 as follows:

"The words 'territory (or property) particularly benefited' as used in this chapter shall be construed to include, in addition to the lands lying within two miles on either side of the improvement, all cities, road districts, or townships, which will be subject to special assessment for the improvement."

Section 5736, Rem. 1915 Code, provides that the petition shall be filed with the county commissioners: Section 5737, as amended by section 3, chapter 72, Laws of 1917, provides that the commissioners may appoint a time for hearing and consideration of the petition, which shall be not less than fifteen nor more than sixty days from the date of filing the petition, and they may then find for or against the improvement petitioned for. This section then provides that the engineer shall make a preliminary survey of the proposed improvement and submit the same at the hearing. As the commissioners are given power to accept or reject the petition you are advised that the commissioners shall determine what land is particularly benefited, in accordance with the law just quoted, and at a time to be fixed by them within the limits referred to.

(c) There is nothing in the latter portion of section 5735 which requires petitioners to live within the improvement boundary, but the petition is sufficient in so far as this qualification is concerned if the petitioners own property within the improvement boundary equivalent to not less than five thousand dollars for each mile of the proposed improvement.

3. By virtue of the authority vested in the county commissioners by sections 5736 and 5737, Rem. 1915 Code, as amended by section 3, chapter 72, Laws of 1917, they have the power to determine, at a time fixed by them,

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whether the petition complies with the provisions of section 5735.

4. Your fourth inquiry is answered by an opinion of this office to Mr. A. R. Hilen on May 23, 1918, to which your attention is directed. (Op. 1917-18, p. 286).

Respectfully yours,

JOHN H. DUNBAR,
*Assistant Attorney General.*

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OLYMPIA, WN., July 16, 1920.

*Mr. Fred C. Brown, Prosecuting Attorney, Seattle, Wn.*

DEAR SIR: We are in receipt of your letter of the 18th ult., which reads, in part, as follows:

"You are requested to advise us by way of answer to the following inquiry:

"Assuming representations to the effect that a woman, native of Japan, has been married to a Japanese man, resident of the United States, by proxy and in the manner commonly known as the 'Picture Bride' ceremony, to be true, is the marriage valid in the State of Washington?"

Articles 765 to 777 inclusive, of the Civil Code of Japan, contain the provisions of the Japanese laws governing marriages. (See de Beckers' Civil Code of Japan, Vol. III). The history and substance of these laws are explained in the following excerpt from Chapter III, page 38:

"The nuptial ceremony in the presence of witnesses, being followed by a mutual assumption of marital rights, duties, and obligations, was formerly quite valid and legal in every respect, and could be proved just like those informal marriages which took place in England and America in ancient days, and which the common law recognized and protected until its liberal principles were changed by legislation. All that was formerly needed under the common law was acknowledgment of the parties, or proof of cohabitation as husband and wife, or general reputation resulting from the conduct of the parties. It was the same in Japan.

"The present day marriage in Japan is a civil covenant made in the presence of witnesses, in due form of law, either written or

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oral, which contract is afterwards recorded by a public official (a registrar) in the family registry office in a village, town or city, and the said contract or marriage takes effect immediately upon its being notified (either in writing or orally) to the registrar by both parties, and at least two witnesses of full age, and its being accepted by him.

"Thus in Japan the essence of a formal marriage now consists, not in any ceremony—religious or otherwise—but in giving a written or oral notification of such marriage to the *registrar of the place of the permanent abode of the husband or the place he is staying.* Such notification must mention the names of the parties and the facts required by law and must be vouched for by two witnesses of full age. If a document is employed it must be *personally* signed and sealed by the parties and the witnesses (proxies are not permitted) but the parties need not, under ordinary circumstances, attend personally before the registrar. If the notification is made orally, both of the parties and their witnesses must personally appear before the registrar. In either case, immediately the *registrar has accepted* the notification the parties are man and wife and the marriage is 'celebrated' and complete; and such marriage can always be proved in the Japanese courts by the production of a certified copy of the registry signed and sealed by the registrar."

We have no exact knowledge as to the particular way in which these so-called "picture bride" marriages are performed, but for the purpose of your inquiry we shall assume that it is a marriage consummated in the manner just described, *i. e.*, the parties execute a documentary notification of marriage, the woman being in Japan and the man in this state at the time of such execution, which is filed with a Registrar in Japan, or with a Japanese consul, but that they do not appear in person and at the same time before a person authorized to solemnize marriages and orally agree to enter into the marriage relation, as is required by the laws of this state.

It is a well established rule that the *lex loci contractus* is controlling in adjudication involving the validity of marriages, and that marriages valid by the law governing both parties when made are generally treated as valid everywhere. *Nelson v. Carlson,* 48, Wash. 651.

Accordingly the English courts have recognized the validity of a marriage entered into in Japan according to

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Japanese law between a British subject and a Japanese woman. *Brinkley v. Attorney General,* L. R. 15 Prob. Div. 76.

This rule is subject to certain exceptions, as where the marriage is contrary to public policy, such as incestuous or polygamous marriages and where one party is insane; or where entered into with the intent of evading and circumventing the laws of the state. *State v. Fenn.* 47 Wash. 561.

We assume that this marriage is not within any of the prohibitions mentioned in the first class of exceptions, nor has it been entered into with the intention of evading and circumventing the laws of this state, in that neither party was under our laws nor the Japanese law, forbidden to marry.

Applying this rule to such a marriage it would seem that if the marriage is to be regarded as valid, it must be valid by the laws governing both parties when made. Both of the parties to the marriage in question were, however, at the time the ceremony was performed in different jurisdictions, the wife in Japan and the husband in the United States.

A somewhat similar marriage in China was held to be of doubtful validity by Judge Bellinger of the United States Court in Oregon, in the case of *Lum Lin Ying,* 59 Fed. 682. In its decision the court said:

"If the parties were married according to the laws of China, such marriage is valid here. Parsons on Contracts says that 'it seems to be generally admitted, and is certainly a doctrine of English and American law, that a marriage which is valid in the place where it is contracted is valid everywhere. The necessity and propriety of this rule are so obvious and so stringent that it can hardly be called in question.' This rule is subject to the qualification that a marriage made elsewhere would not be acknowledged as valid in a state, the laws of which forbade it as incestuous. Meyer's Federal Decisions says the general rule is undoubtedly that a marriage good by the law of the place of solemnization is good everywhere.

"At the time of the marriage in question in this case, the hus-

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band was domiciled in the United States. This raises a question, as to whether China is the place of solemnization of the marriage. While the place of solemnization governs, by what rule shall such place be determined, when the parties are at the time within different jurisdictions? It is doubtful whether this is a China marriage. It is not enough, in my judgment that such marriage is valid under the laws of China. I am of opinion that it must not only be valid under such laws, but, to be valid elsewhere, must have been solemnized within the jurisdiction of those laws."

The determination of this question, however, was not necessary to the decision of this case, and the above quoted remarks of the court therefore constitute *obiter dictum.*

Similarly in the case of *G. N. Ry. Co. v. Johnson,* 254 Fed. 683, the dictum of the court was to the contrary, although the point was not decided. In that case a man residing in Minnesota mailed duplicate signed copies of a contract of marriage to a woman in Missouri. The woman signed such copies in Missouri in the absence of the man and the parties thereafter lived together as husband and wife. It was argued that the rule of *lex loci contractus* did not apply because both parties were not in Missouri at the time the contract was finally executed, and that the laws of Missouri were therefore not controlling. The court, however, refused to pass upon the question for the reason that both Minnesota and Missouri recognized the validity of common law marriages and this marriage was therefore valid under the laws of both jurisdictions. By way of dictum, however, the court observed:

"Nor is there any reason why the parties should be within the one jurisdiction. The existence and validity of the contract must be determined by the laws of the place where it is legally regarded as made."

The rule of *lex loci contractus,* as applied to marriage contracts, is not based upon any fixed and inflexible rule of law but is rather a rule of comity between nations and states, to which the courts will make such exceptions as

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they deem the public policy of their own jurisdiction requires. It is impossible to predict what view the courts of this state would take upon this question, with any degree of assurance. Our own personal view is that sound public policy would require the courts to declare such a marriage invalid. This system of entering into the marriage relation is at variance with American ideas of the nature of such a relation. While marriage is viewed as a contract in the eyes of the law, it is a special contract in which the state has a direct concern and which cannot be rescinded without the consent of the state. Accordingly the supreme court of this state has refused to recognize the validity of common law marriages sought to be entered into in this state. *In re McLaughlin's Estate,* 4 Wash. 570.

In our opinion the true rule should be that residents of this state, while they remain within the borders of the state, can only enter into the marriage relation in the manner provided by our statutes. A marriage consummated by a Japanese resident of this state who does not leave the state, under the laws of Japan, should therefore be held illegal.

In this connection, however, we might state that the report of the United States Commissioner General of Immigration for the year 1912, indicates that it is the general practice of the Bureau of Immigration to require the parties to go through a marriage ceremony at the immigration station before the wife is allowed to enter this country. The validity of such a marriage would obviously not be affected by any prior marriage consummated under Japanese laws. The foregoing is based upon the assumption that no such ceremony is performed.

Respectfully yours,

L. L. THOMPSON,
*Attorney General.*



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OLYMPIA, WN., July 16, 1920.

*Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Olympia, Wn.*

DEAR MADAM: It appears from your recent letter that school houses in certain second and third class districts are equipped with old fashioned toilets. You inquire if the county health officer has power to compel these school districts to install sanitary toilets.

Section 5544, Rem. 1915 Code, provides that the county health officer shall have supervision over all matters pertaining to the preservation of the life and health of the people of his jurisdiction subject to the supervision and control of the state board of health. This statute then gives the county health officer certain powers to abate nuisances and to prevent the spread of contagious and infectious diseases.

If, as a matter of fact, the old fashioned toilet is a nuisance or is detrimental to the health of the school children, we think the county health officer has power, subject to the supervision of the state board of health, to order their discontinuance and to order a more sanitary form of toilet to be installed in lieu thereof.

We are unable, however, to lay down a fixed rule applicable to all cases, as the facts in each particular case would determine whether or not an old fashioned toilet was a nuisance or detrimental to the health of the school children of that particular district. Before the county health officer would have power to enforce an order of this character, it must appear that such order is reasonable and justified by the particular facts.

Respectfully yours,

JOHN H. DUNBAR,
*Assistant Attorney General.*

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OLYMPIA, WN., August 3, 1920.

*Industrial Insurance Commission, Capitol Building, Olympia, Wn.*

GENTLEMEN: We are in receipt of your letter of the 2nd instant which reads as follows:

"Will you kindly advise us whether a township road overseer in a county having a township organization, appointed under the provisions of Remington, 9338, required to give bond is a workman within the definition of the workmen's compensation act where engaged in extra hazardous employment?

"Will you also advise us whether in dealing with the employees of townships engaged in extra hazardous employment we are authorized by statute to require the county to submit payroll reports covering such employees and whether we can hold the county as surety or otherwise for payment of premiums to the accident fund on account of such payrolls?"

Section 9338, Rem. 1915 Code, provides, in part, that the "board of supervisors shall have the power to employ and appoint, and to fix the salary of an overseer of highways for said town."

The township road overseer thus appointed is a township employee. He is required by section 9357, Rem. 1915 Code, to file his formal acceptance of office, and to execute a surety bond conditioned for the faithful discharge of his duties. His duties are not defined by statute but he is employed by the board of supervisors of the township, which board under section 9368, Rem. 1915 Code, has charge of all highways in the township and the care and supervision thereof.

It therefore follows that the overseer performs such duties in connection with the care and supervision of the highways of the township as the board may direct. This, in our opinion, would make the overseer an employee working on a public highway, and, therefore, a workman falling in class 8, section 6604-4, Rem. 1915 Code, as amended, engaged in extra hazardous employment.

A township is a municipal corporation under section 9332, Rem. 1915 Code, and is therefore an employer with-

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in the meaning of section 6604-3, and 6604-17, *supra,* and subject, as an employer, to all the provisions of the Workmen's Compensation Act. Its payments into the accident fund must be made from the treasury of the township as provided in section 6604-17, *supra.* Being a separate and distinct municipality with certain granted corporate powers it exercises such powers free from any interference or control by the county government. The county, therefore, cannot be held liable for the payment of premiums to the accident fund on account of township employees.

It follows, therefore, that your department cannot compel the county to submit reports covering township employees, nor can the county be held responsible for the payment of the premiums by townships to the accident fund.

Yours respectfully,
FRANK P. CHRISTENSEN,
*Assistant Attorney General.*

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OLYMPIA, WN., August 3, 1920.

*Mr. D. B. Garrison, Secretary, Washington State Board of Pharmacy, Tacoma, Wn.*

DEAR SIR: We are in receipt of your letter of the 16th of July, which is as follows:

"This office has several times of late been asked for advice relative to the legality of physicians of this state having pure ethyl alcohol in their possession for use in their profession. Will you kindly advise me if they are so permitted under the bone dry law? It should be understood that such alcohol is not obtained from druggists (retail) but under the permit system of the national government.

"In the event that you should answer the above in the affirmative, would ask you for your opinion as to the meaning of the word 'administering' as found in chapter 19, section 8, Laws of 1917, which reads: 'Nothing in this act shall be construed to prohibit a licensed physician from administering alcohol * * *.'

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"Would 'administering' mean that which the physician personally poured from a bottle into a spoon and placed in the patient's mouth or would the act of an agent be considered the act of the principal so that a nurse or a relative or a friend might be given the bottle to administer to the patient according to the physician's orders?"

This office in an opinion to the prosecuting attorney of Kittitas county, given under date of May 4th, 1920, held that the eighteenth amendment to the Federal Constitution is not a delegation to the Federal Government of any portion of the state sovereignty but rather a constitutional mandate which sets an inhibition against inconsistent state action. The national prohibition act (Act of Congress of October 28, 1919) was enacted in part to enforce the eighteenth amendment when it became effective. Sections 11 and 12, Title 3 of that act contain provisions authorizing the use of alcohol for non-beverage purposes. These sections provide in substance that its sale and use for such purposes shall be governed by such regulations as the commissioner of internal revenue may from time to time issue.

This act and the regulations issued thereunder, do not deprive the state of its power to prohibit or limit the use of alcohol for non-beverage purposes. This power of the state has never been delegated to the Federal Government, and the eighteenth amendment contains no legal inhibition against the exercise of the power. It follows, therefore, that the purchase, possession, and use of alcohol within the territorial limits of this state must be only as authorized and permitted by the laws of this state, subject to federal restriction.

Section 17, initiative measure No. 3, as amended by section 3, chapter 19, Laws of 1917, provides, in part, that:

"Every person desiring to purchase alcohol from a retail druggist for mechanical, chemical, scientific, medicinal, or hygienic purposes, under the provisions of this act, shall make and file with the

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county auditor of the county in which he resides, an application in writing for a permit so to do."

Section 5, chapter 19, Laws of 1917, (amending initiative measure No. 3) provides, in part, as follows:

"Upon the filing of an application for a permit to purchase alcohol from a retail druggist, and the payment of a fee of ten cents, the county auditor, if he shall be satisfied with the truth of the statements made in the application and that the applicant is of good moral character, shall issue to the applicant an original and duplicate permit of like number and date as the application, which permit shall be for such quantity of alcohol as the auditor, in the exercise of sound discretion, shall determine is reasonably necessary for the needs of the applicant for the purposes stated in the application."

The sections quoted herein as well as other sections of initiative measure No. 3, as amended, specifically authorize any person acting in good faith and seeking alcohol for legitimate purposes, to secure a permit to purchase such alcohol from retail druggists for mechanical, chemical, scientific, medicinal or hygienic purposes.

Physicians may, therefore, in this state obtain alcohol, only by permit, from retail druggists and may possess and use it only for the purposes stated in their application for the permit, and in such quantities authorized by such permit.

Section 2, chapter 19, Laws of 1917, provides:

"That section 8 of said initiative measure No. 3 be amended to read as follows:

"Section 8. Nothing in this act shall be construed to prohibit a licensed physician from administering alcohol, but it shall be unlawful for any licensed physician to administer diluted or adulterated alcohol, or alcohol compounded with any other substance. in such proportions that it shall be capable of being used as a beverage, and, it shall be unlawful for any licensed physician to issue a prescription for alcohol to be diluted or adulterated, or compounded with any other substance in such proportions that it shall be capable of being used as a beverage, and it shall be unlawful for any druggist or pharmacist to knowingly fill any prescription for any diluted or adulterated alcohol or alcohol compounded with any other substance, in such proportions that it shall be capable of being used as a beverage."

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The word "administer" is defined by Webster as meaning

"To apply as medicine or a remedy; to give as a dose or something beneficial or suitable."

In *Brinson v. State*, 89 Ala. 105, the word is defined as follows:

"Administering as used in the act of February 10, 1887, providing that the act shall not be considered to prevent regularly licensed and practicing physicians from 'administering' certain prohibitive liquors whenever they deem it necessary, means to give as a dose, to direct or cause to be taken as a medicine."

While the word "administer" does not perhaps require the physician to personally apply or give alcohol to a patient, we think it must be given under his personal direction and supervision and in his presence.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., August 18, 1920.

*Mr. Thos. A. Stiger, Prosecuting Attorney, Snohomish Co., Everett, Wn.*

DEAR SIR: We are in receipt of your letter of the 10th instant, in which you ask this office for an opinion as to what fee, if any, should be charged for filing judgment of dismissal under the following circumstances:

"Defendant appears and demurs to a complaint, which demurrer after argument to the court is sustained; plaintiff does not further plead; on motion of defendant the court signs a judgment which dismisses the action. It is upon this paper that we wish the ruling as to fees. No answer was filed."

Section 497, Rem. 1915 Code provides as follows:

"When no issue of fact is joined in the case and no judgment other than a dismissal or discontinuance, without trial of an issue of fact is rendered, no further fee need be paid.

"Where, after an issue of fact has been joined, the cause is dismissed or discontinued without trial of such issue, the party causing

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such dismissal or discontinuance to be entered shall pay, at the time of the entry thereof, a further fee of $1.

"If a judgment other than a dismissal or discontinuance is rendered, the party obtaining the same shall pay, at the time of the entry thereof, a further fee as follows:

1. Where the judgment is rendered without the taking of proof of any fact pleaded:

(a) If no adverse party has appeared in the case, $2.

(b) Or if an adverse party has appeared, $3.

2. Where the judgment is rendered upon proof taken, but without the assessment of damages by a jury, and in a case other than the foreclosure of a lien or mortgage or partition of real estate:

(a) If no adverse party has appeared in the case, $3.

(b) If an adverse party has appeared, $5."

The filing of a demurrer raises an issue of law and not of fact. It is manifest, therefore, that none of the fees taxable under the second paragraph above quoted can apply to this case for that part of the section relates only to judgments of dismissal after an issue of fact has been joined.

The third paragraph above quoted has no application in the present case because the judgment rendered is a judgment of dismissal. This paragraph expressly excludes judgments of dismissal.

In our opinion the judgment of dismissal in question, clearly falls within the provisions of the paragraph first quoted above. No issue of fact has been joined in this case and the judgment of dismissal which has been rendered should be filed without the payment of any fees.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., August 24, 1920.

*Industrial Insurance Commission, Olympia, Wn.*

GENTLEMEN: We are in receipt of your letter of August 9th, asking our opinion on the following facts:

"An injured workman on April 21, 1918, was adjudged a permanent total disability and granted a pension of $30.00 per month, comprising $20.00 a month on his own account, $5.00 per month on account of his wife, and $5.00 per month on account of his son, then three years of age.

"On June 24, 1918, final settlement was made with the workman for that part of the pension on account of himself and he is still being paid $10.00 per month on account of the wife and child.

"On October 3, 1919, a daughter was born to the workman and wife, and he now petitions for an additional allowance of $5.00 per month on account of the daughter."

Section 1 of chapter 28, Laws of 1917, (amending section 6604-5 Rem. & Bal. Code), reads in part as follows:

"When permanent total disability results from the injury, the workman shall receive monthly during the period of such disability:

"(1) If unmarried at the time of the injury, the sum of twenty dollars ($20.00).

"(2) If the workman have a wife or invalid husband, but no child under the age of sixteen years, the sum of twenty-five dollars ($25.00). If the husband is not an invalid, the monthly payment of twenty-five dollars ($25.00) shall be reduced to fifteen dollars ($15.00).

"(3) If the workman have a wife or husband and a child or children under the age of sixteen years, or, being a widow or widower, having any such child or children, the monthly payment provided in the preceding paragraph shall be increased by five dollars ($5.00) for each such child until such child shall arrive at the age of sixteen years, but the total monthly payment shall not exceed thirty-five dollars ($35.00)."

The award to this claimant was made pursuant to subdivision 3, quoted above. This act was amended by Chapter 131, Laws of 1919, the only substantial changes being to increase the amount in subdivision 1 to $30.00, in subdivision 2 to $30.00 and in subdivision 3 to $50.00.

In enacting the Workmen's Compensation act the legislature declared it the policy of the state to provide sure and certain relief for workmen injured in extra haz-

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ardous work and their families and dependents. An award is made of $5.00 a month for each child, of a totally disabled workman, under the age of sixteen years until such child shall arrive at the age of sixteen years, provided his total payment monthly shall not exceed the maximum fixed in the act. We find nothing in the act which would deprive him of this compensation for a child born after his disablement. The compensation is to be determined by the age and number of the children in the claimant's family, regardless of whether born before or after the disability.

You are therefore advised that the petition of the claimant for an additional allowance of $5.00 per month on account of the daughter should be granted.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., September 7, 1920.

*Bureau of Inspection and Supervision of Public Offices, Olympia, Wn.*

GENTLEMEN: We are in receipt of your letter of September 2, which reads as follows:

"If a certain portion of a county is formed into a port district, can the county commissioners serve as port commissioners without being elected to such office?

"None of the county commissioners reside within the boundaries of the port district."

Section 8165-3, Rem. 1915 Code, reads in part as follows:

"* * * The powers of the port district shall be exercised through a port commission consisting of three members, one from each of the three county commissioner districts of the county in which the port district is located, when the port district is coexten-

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sive with the limits of such county. When the port district comprises only a portion of the county, three commissioner districts, numbered consecutively, having approximately equal population and boundaries following ward and precinct lines, shall be described in the petition for the formation of the port district, and one commissioner shall be elected from each of said commissioner districts. No person shall be eligible to hold the office of port commissioner unless he is a qualified voter, a freeholder within such port district, and is and has been a resident for a period of three (3) years, except as hereinafter provided, of the commissioner district from which he is elected. Port commissioners shall hold office for a term of three (3) years and until their respective successors are elected and qualified, each term to commence on the second Monday in January following the election thereto. At the same election at which the proposition is submitted to the voters as to whether a port district shall be formed, three (3) commissioners shall be elected to hold office, respectively, for the term of one, two and three years. All candidates shall be voted upon by the entire port district, and the candidate residing in commissioner district number one receiving the highest number of votes in the port district shall hold office for the term of three (3) years; and the candidate residing in commissioner district number two receiving the highest number of votes in the port district shall hold office for the term of two (2) years, and the candidate residing in commissioner district number three receiving the highest number of votes in the port district shall hold office for the term of one (1) year, each of said terms to date from the second Monday in January following the election, but also to include the period intervening between the election and the second Monday in January following. * * *"

It will be noted that where the port district comprises only a portion of the county that three commission districts shall be described in the petition for the formation of the port district and that the commissioners are to be elected at the same election at which the proposition for the formation of the district is submitted to the voters.

The eligibility of a county commissioner to serve as a port commissioner need not be passed upon herein since the commissioners you refer to are clearly ineligible by reason of their non-residence in the port district. We also direct your attention to the provision of the statute which requires the election of the port commissioners and advise you that no one can serve as a port commis-

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sioner without being elected thereto except in the case of vacancies occurring in the board.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., September 8, 1920.

*Hon. C. V. Savidge, Commissioner of Public Lands, Olympia, Wn.*

DEAR SIR: From your letter of August 26th with the copy of report of one of your inspectors accompanying the letter, the following facts are submitted for opinion as to the rights of the state:

The holder of a grazing lease for 80 acres of state school land has recently returned the lease with the statement that he would be compelled to discontinue the lease for the reason that the owner of the adjoining 40 acres on the south has been continuously using the waters of a spring situated on the leased land and now claims the exclusive use of the water as against the lessee.

The school section was surveyed in 1898. In 1903 the former owner of the adjoining tract filed a notice with the county auditor wherein it is recited that he appropriates and claims the water "here being and flowing to the extent of one cubic foot per second of time for the purpose of irrigation, said water to be diverted by means of iron or wooden pipe from this spring, situated on the SE¼ of the SW¼ of Section 36, Township 27 North, Range 21, East."

The lessee has been using the water from the spring for stock until about one year ago when the present owner of the adjoining tract moved on to that place; however, an iron pipe line was constructed from the spring to the adjoining tract about seven years ago. Previous to the installation of the iron pipe a wooden trough or flume

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which had been installed by the owner of the land in 1903, was used for conveying water from the spring to the adjoining tract. Prior to the time that the present owner of the adjoining tract took possession, it had been customary for prior owners of that tract to permit use of sufficient of the waters of the spring for stock on the school section.

The supreme court has held in the case of *Colburn v. Winchell*, 97 Wash. 27, that waters of a non-navigable stream upon state land may not be appropriated by a nonriparian owner for the reason that such waters are held to be a part and parcel of the soil on which it flows, and that under the provisions of section 8 of the enabling act (25 U. S. Stat. L. 676) and sections 1 and 2 of Article 16 of the State Constitution, granted lands of the state are held in trust for certain purposes and under certain restrictions, and to permit the appropriation of the water thereon would be equivalent to permitting the land itself to be taken or acquired in violation of the provisions of the Constitution and enabling act referred to.

Furthermore, seepage or spring waters are subject to the prior right and use of the owner of the lands on which they rise under section 6339, Rem. 1915 Code, which reads as follows:

> **"All ditches now constructed, or hereafter to be constructed, for the purpose of utilizing the waste, seepage or spring waters of the state, shall be covered by the same laws as those ditches constructed for the purpose of utilizing the water of natural streams and lakes: *Provided*, That the person upon whose lands the seepage or spring waters first rise shall have a prior right to such waters, if capable of being used upon his lands."**

If, however, the spring on the state land has sufficient flow to form a water course leading across the state lands and through the lands of the adjoining owner in a well defined channel, there may be some question as to whether the state, or its lessee, could interfere with the flow of such waters in the usual and customary manner through

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the lands of the adjoining riparian land owners. *Hollett v. Davis,* 54 Wash. 326.

The right to this land, or to the waters which have been held to be a part thereof, cannot be acquired by adverse possession or user. *State of Washington v. City of Seattle,* 57 Wash. 602.

We are therefore of the opinion that unless the waters of this spring create a volume of water which flows in a well defined channel off from the state lands and through the adjoining lands, the same are not subject to appropriation and use except in connection with the land on which the spring rises, and with the state's consent.

Yours respectfully,

JNO. A. HOMER.

*Assistant Attorney General.*

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OLYMPIA, WN., September 8, 1920.

*Hon. C. V. Savidge, Commissioner of Public Lands, Olympia, Wn.*

DEAR SIR: You have asked our opinion as to whether the holder of an oil and gas lease who has paid the annual rental for the second year may relinquish the leases before the expiration of the period for which the rental has been paid, thereby leaving the land open to other applications.

Section 6791, *et seq.* Rem. 1915 Code, as amended by chapter 155, Laws of 1919, provide for leasing state lands for extraction of petroleum and natural gas.

Section 6794 as amended by section 1, chapter 155, Laws of 1919, limits the term of the lease to five years.

Section 6797, Rem. 1915 Code, as amended by section 2, chapter 155, Laws of 1919, reads, in part, as follows:

"All leases under the terms of this chapter shall be deemed to be void and of no effect unless the lessee or his assigns shall com-

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**mence the work of drilling or boring for petroleum, oil and gas within such period as may be designated by the Commissioner of Public Lands, not exceeding two years from and after the date of the execution of the lease. * * * "**

We are not advised as to the full terms contained in the lease, but assume that it contains no provision for relinquishment. The statute does not prescribe the term of such a lease and this is a matter which therefore rests in the sound discretion of the commissioner of public lands subject to the limitations, (1) that the term of the lease shall not exceed five (5) years, and (2) that work must be commenced within two (2) years. Having the power within these limits to fix the term of such a lease in the original instance, we think it follows that the commissioner may subsequently consent to a shortening of the term by its cancellation before the expiration of the term originally agreed upon. See *Hooper v. Nation,* 96 Pac. (Kan.) 77. This rests entirely in his discretion, however, and he cannot be compelled to consent to such a cancellation if he deems it inadvisable so to do.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., September 17, 1920.

*Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Olympia, Wn.*

DEAR MADAM: We beg to acknowledge receipt of your letter of the 7th inst., which reads as follows:

**"Kindly advise us whether employment as a teacher in the industrial home and clinic for women is 'service in the public schools' within the meaning of section 4, chapter 150, Laws 1919, such as would forfeit the teacher's annuity as provided for in the teachers' retirement fund act."**

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Section 4, chapter 150, Laws of 1919 (amending section 16, chapter 163, Laws 1917) provides, in part, as follows:

"Any member of the fund who shall have been a teacher for a period of, or periods aggregating thirty years, embracing not less than two hundred and forty months of service, fifteen years of which service shall have been in the public schools of this state, and twelve years of which service shall have been in the district where such person is a member, shall be entitled, upon and during retirement from service in the public schools to receive a retirement annuity of four hundred and eighty dollars ($480.00): * * *"

Section 1, chapter 163, Laws of 1917, defines the term "teacher" as follows:

"The word 'teacher' whenever used in this act shall be held and construed to mean and include any person regularly employed as a teacher, instructor, principal, supervisor or superintendent in the public schools, or as an assistant to any such teacher, instructor, principal, supervisor or superintendent. * * *"

The term "teacher" as defined by the last quoted section, embraces only those who are regularly employed in the public schools. The number of years or months of such employment is spoken of throughout the act as so many years or months of service in the public schools.

Chapter 186, Laws of 1919, establishes a public institution known as the Women's Industrial Home and Clinic for the purpose of receiving, taking into custody, detaining, confining, caring for, training, reforming, treating and curing such delinquent or diseased women as may be committed to it as provided by law, so that those offenders committed thereto may be returned to communities as healthy, law abiding, self-respecting and self-supporting members thereof.

The act further provides that certain women shall be committed thereto upon conviction for certain felonies or other crimes. In our opinion, this institution cannot be considered as a part of our public school system. It is in the nature of a penal institution, and a teacher employed therein is not in service in the public schools as

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contemplated by the teacher's retirement fund act. It follows, therefore, that such a teacher would not forfeit the annuity to which she is entitled upon her retirement from service in the public schools.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., September 17, 1920.

*Hon. J. Grant Hinkle, Secretary of State, Olympia, Wn.*

DEAR SIR: We are in receipt of your letter of the 9th inst., in which you ask our opinion as to the construction of that part of the motor vehicle act governing the headlights to be displayed upon motor vehicles. You state that your department has always held that it was not necessary that a headlight on a motor vehicle be equipped with any particular kind of lens but that the same might be equipped with a plain glass lens, providing, that the light was deflected in such a manner that the beam therefrom when measured 75 feet or more ahead of the lamp, does not rise above 42 inches from the level surface on which the vehicle stands.

Section 10, chapter 59, Laws of 1919 (amending section 21, chapter 142, Laws of 1915), provides, in part, as follows:

**"* * * It shall be unlawful to use on a motor vehicle of any kind operated on the public highways of this state any lighting device of over four candle power equipped with a reflector, unless the same shall be so designed, deflected or arranged as to deflect or diffuse the light and to produce sufficient light to reveal objects at least one hundred and fifty feet ahead thereof and ten feet on either side of the center line of said vehicle measured at a distance of ten feet in front thereof and in such manner that the beam of light therefrom, when measured seventy-five feet or more ahead of the lamps shall not rise above forty-two inches from the level surface on which the vehicle stands under all conditions of road.**

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"The term 'beam of light' shall be construed to mean the reflected rays of light which are projected approximately parallel to the optical axis of the reflector.

"A light shall be deemed 'diffused' when produced by a headlamp which has the entire surface of the glass front etched, ground, sand blasted or so formed that the light emitted therefrom is entirely dispersed."

This section was obviously enacted to accomplish two results: First: To prevent the use of lights that failed to illuminate the highway for the driver of a vehicle using such lights; and, second: To prevent the use of glaring lights dangerous to other users of the highway.

Under the provisions of the section this may be accomplished by either deflecting or diffusing the light. If a diffused light is used it must be so formed and designed so that the light emitted therefrom is entirely dispersed. If, however, the light is not diffused, as defined in this section, it must be deflected so that its beam of light will not rise above 42 inches at a distance of 75 feet or more ahead of the lamp. In other words, a light properly diffused would shed no beam of light as that term is defined in that section, while if a light other than a diffused light is used, a beam of light would be projected therefrom which must be controlled by proper deflection.

From the foregoing we are of the opinion that it would not be unlawful to use either a diffused lens or a plain glass lens if properly deflected, and we believe that you have correctly construed this section.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., September 22, 1920.

*Hon. Claude P. Hay, State Bank Commissioner, Olympia, Wn.*

DEAR SIR: You have asked the opinion of this office upon the question of whether it is necessary for a bank, holding a negotiable warehouse receipt as collateral security for a loan, to foreclose such receipt upon default in the payment of the loan, before it can secure title to the receipt.

There is no statute in this state regulating deposits as collateral security, and for this reason the conditions under which the deposit may be made is a matter of contract or agreement between the parties. Where a deposit is made without any agreement other than that implied by law, the pledgee, or the person with whom the deposit is made, may begin an action for the foreclosure of the pledge, or he may exercise his implied authority and sell the pledge at public auction after having given reasonable notice of the time and place of the sale to the pledgor. *Nagel v. Ham, Yearsley & Ryrie,* 88 Wash. 99. In either the foreclosure proceeding or the sale at public auction the holder of the pledge would be required to account to the pledgor for any sums realized on the sale of the pledge over and above the debt for which it is security.

The fact that the pledge or deposit is a negotiable warehouse receipt would make no difference in the necessity of either a foreclosure or sale of the pledge at public auction in order to divest the title and interest of the owner or pledgor and vest title in the pledgee, or holder of the pledge. 40 Cyc. 428; *Halliday v. Bank of Stewart County,* 37 S. E. 721.

Yours respectfully,

JNO. A. HOMER.

*Assistant Attorney General.*

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OLYMPIA, WN., September 28, 1920.

*Hon. Claude P. Hay, State Bank Commissioner, Olympia, Wn.*

DEAR SIR: You have asked the opinion of this office upon the question whether the holder of a warehouse receipt issued on wheat owned by the warehouse owner, as collateral for a loan, is in the position of a preferred creditor.

Our court impliedly holds in the case of *Citizen's Bank v. Willing,* 9 Wash. Dec. p. 369 (Jan. 1920), that only those who are engaged in the business of storing goods for profit are entitled to issue negotiable warehouse receipts.

We assume, therefore, that the receipt in question is issued by a public warehouseman in good faith upon wheat free from liens or incumbrance of any kind, that the wheat is in the warehouse at the time of the pledge and that it is left in the possession of the warehouse owner.

We do not find any decisions of our court directly in point. An examination of the decisions of the courts of other states, however, reveals two distinct lines of authority.

The following cases hold that the holder of such a receipt is a preferred creditor: *Shepardson v. Cary,* 29 Wis. 34 (1871); *Cochran etc. v. Ripy etc.,* 76 Ky. (13 Bush) 495 (1877); *Easton v. Hodges,* 18 Fed. 677 (Wis. 1883); *Eggers v. Hayes,* 41 N. W. 971 (Minn. 1889); *Nat. Exch. Bank v. Wilder,* 24 N. W. 699 (Minn. 1885); *Milliron v. Clow,* 70 Pac. 398 (Ore. 1902); *Milhiser Mfg. Co. v. Gallego Mills Co.,* 44 S. E. 760 (Va. 1903); *State ex rel. Hart v. Robb etc.,* 16 L. R. A. (N. S.) 227 (N. Dak. 1908).

The decisions in these cases are based upon the principle that a warehouse receipt is a symbol of the article and that a delivery of the symbol is constructive delivery of the possession thereof to the pledgee. Such trans-

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actions, therefore, not only meet the requirements of the law as to pledges, but protect commercial credit and provide a convenient mode of business.

As stated in the opinion in *Easton v. Hodges, supra:*

"It has become the usual and customary course of doing this kind of business for persons, delivering grain into elevators to take warehouse receipts for the same and also for the purchasers of wheat who are the owners of warehouses or grain elevators, to pledge their own grain in store and already paid for, to bankers and brokers to secure advances of money to enable them to carry on the business of buying and moving grain to seaboard and to deliver warehouse receipts for the grain so in store, and these grain receipts are considered as giving the constructive possession of the grain, and as conveying either an absolute title, or a special interest, according to the nature of the transaction and as partaking in many respects of the character of commercial paper, which may be transferred by endorsement, either absolutely or as collateral security, and the holder, entitled to claim the grain according to the rights of the original parties to the transaction."

And again, in *Millhiser Mfg. Co. v. Gallego Mills Co., supra:*

"It is of the highest importance, as has often been repeated by law writers and the highest courts of both England and America, to protect commercial credit, and this can only be done where commercial paper is held inviolable in the hands of bona fide holders. It has also been often repeated that courts should be especially careful not to throw doubt, upon mercantile usages and the customs of business men."

The following cases, on the other hand, hold that the holder of such a receipt, is not a preferred creditor: *Sexton v. Graham,* 4 N. W. 1090 (Iowa 1880); *Franklin Nat. Bank v. Whitehead,* 149 Ind. 560 (1897); *Conrad v. Fisher,* 8 L. R. A. 147 (Mo. 1889); *Yenni v. McNamee,* 45 N. Y. 614 (1871); *First Nat. Bank v. Nelson,* 95 Am. Dec. 400 (Ga. 1868).

These cases are based upon the theory that such pledges are in effect mortgages and are, therefore, invalid unless meeting the requirements of the statute as to execution and recording. It is pointed out that the business of a warehouseman is that of holding other peo-

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ple's property not his own; that the laws relating to warehousemen were framed with that situation in view, consequently, it is argued, when a warehouseman pledges his own property by means of a warehouse receipt he ceases to be a warehouseman in the strict sense of the word so far as that particular transaction is concerned and his paper thus loses its negotiable character, when the rights of innocent persons are involved.

As stated in *Franklin National Bank v. Whitehead, supra,* after observing that there was nothing in the public warehouse law of that state authorizing a warehouseman to issue a warehouse receipt on his own property (which is not exactly the case in the law of the state of Washington):

**"It follows that a public warehouseman would have no more power to issue a warehouse receipt upon his own property in his warehouse, as security for a debt unless there was a statute expressly authorizing it, than would a debtor who is not a warehouseman."**

And again:

**"There is no mode under the law of this state (Indiana) except by chattel mortgage, duly acknowledged and recorded, by which the owner of personal property, retaining its possession, can give another a lien upon it that can be enforced against any person except the parties thereto."**

These two lines of authorities are diametrically opposed and both are sustained by good reasoning. What our court would hold in such a case would be mere conjecture. Under the first line of authorities sustaining such a receipt, one who buys goods of a warehouseman stored in his own warehouse does so at his own risk so far as outstanding warehouse receipts, issued as collateral are concerned. His title depends upon the integrity of his vendor. These cases hold, however, that in order for the holder of such a receipt to follow the property in the hands of an innocent purchaser from the warehouseman, he must clearly identify the property, which would be a difficult burden in most cases.

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In direct answer to your inquiry, then, we will state that the law on this question is unsettled in this state. We are inclined to the view that such receipts are valid as against third parties, but cannot assure you that the court would sustain our position.

Yours respectfully,

FRED J. CUNNINGHAM,
*Assistant Attorney General.*

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OLYMPIA, WN., October 4, 1920.

*Industrial Welfare Commission, Olympia, Wn.*

GENTLEMEN: We are in receipt of your letter of September 30th which reads as follows:

"We have reports on pay-rolls from employers showing a deduction of one cent per day for industrial insurance where the employee was reported as receiving the minimum wage. Instead of getting $13.20 per week as required under order No. 18 they were in reality getting $13.14 per week.

"The commission desires your opinion as to whether after an obligatory order has been issued according to sections 10 and 11 of chapter 174, Session Laws of 1913, an employer can deduct an amount from the wage for industrial insurance or medical aid."

Section 6604-34, reads in part as follows:

"A fund is hereby created in the state treasury to be known as the medical aid fund. Into it shall be paid by each employer on or before the fifteenth day of June, 1917, and on or before the fifteenth day of each month thereafter for each day's work or fraction thereof done for him in extra hazardous employment in or during the preceding calendar month the following amount, to-wit: In class A one cent, in class B one and one-half cents, in class C two cents, in class D two and one-half cents and in class E three cents. * * * The employer shall deduct from the pay of each of his workmen engaged in extra hazardous work one-half of the amount the employer is required by the foregoing provision of this section to pay into said fund for or on account of the employment of such workman. * * *"

This section makes it mandatory upon the employer to deduct from the pay of each of his employees one-half

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of the amount the employer is required to pay into the medical aid fund. This amount paid in by the employer is money belonging to the employee and it cannot be said that the deduction made by the employer is a reduction of the wage to be paid to the employee. In other words, the employee contributes to the maintenance and operation of the fund one-half of the amount to be derived from the various classes. We do not believe that this deduction by the employer operates as a payment to the employee of a lesser sum than the minimum wage directed to be paid by the industrial welfare commission under its obligatory order. Since the amount deducted from the wage of the employee, and which makes the weekly wage less than that set forth in the obligatory order, is in reality a payment made by the employee, the fact that it is deducted by the employer makes it no less a payment by the employee and thus does not constitute a reduction in wage less than the amount ordered by the commission.

Yours respectfully,

FRANK P. CHRISTENSEN,

*Assistant Attorney General.*

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OLYMPIA, WN., October 4, 1920.

*Mr. Roy C. Fox, Prosecuting Attorney, Davenport, Wn.*

DEAR SIR: In your letter of September 28th you make the following inquiries relative to the consolidation of school districts:

**"1. In the consolidation of say four districts, is it sufficient for the county superintendent to call one election for the four districts?**

**"2. Supposing an election is called in each of the four districts does it require a majority in each of the four districts to effect the consolidation?"**

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(1) Section 4440, Rem. 1915 Code, provides among other things that upon receipt of a petition for consolidation—

"The county superintendent shall call a special election of the voters of such school districts at some convenient place, by posting written or printed notices in like manner as is provided for calling annual school district elections, and said notices shall state the object for which the election is called.

"If a majority of the voters of each district shall vote to consolidate, * * *."

We think this contemplates that an election shall be held in each district in the proposed consolidated district, otherwise it would be impossible to ascertain whether a majority of the voters in each district were in favor of the consolidation.

(2) The statute just quoted specifically states that if a majority of the voters of each district shall vote to consolidate, the consolidation shall be made effective by subsequent acts of the clerk of the school board and the county superintendent of schools. The necessary implication is that if a majority of the voters in each district do not vote to consolidate, the proposed consolidated district fails, and you are so advised. In this connection we enclose a copy of a letter written by the attorney general's office to Mr. William D. Askren on July 6th, 1920, which has some bearing upon the questions submitted.

Yours respectfully,

JOHN H. DUNBAR,

*Assistant Attorney General.*

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OLYMPIA, WN., October 5, 1920.

*Industrial Insurance Commission, Olympia, Wn.*

GENTLEMEN: We are in receipt of your letter of recent date which reads as follows:

"Grant Smith & Company have a contract with the O.-W. R. & N. Company to rebuild their Camas Prairie line from Wilma to Truax; that until the line is cleared and rebuilt no trains will be operating on the same.

"We write to ask if under the circumstances the work comes within the scope of the compensation act or whether it is interstate in character. Would the fact that no trains were being operated on the branch during the period of construction have any bearing on the question as to the classification of the work?"

Section 6604-18, Rem. 1915 Code, as amended by section 1, chapter 67, Laws of 1919, excludes from the operation of the workmen's compensation act employees whose work is performed in the maintenance and operation of railways doing intrastate, foreign and interstate commerce and in the maintenance or construction of their equipment. It further provides that nothing in the act shall be construed as excluding from its operation *railroad construction work,* or the employees engaged therein.

It is clearly intended that the compensation act include within its scope railroad construction work. *State v. Postal Tel. Cable Co.,* 101 Wash. 630.

If the work here performed had been original construction work no doubt would exist as to the application of the state act. This is true whether or not it was performed on a railroad doing interstate or intrastate business. It can be excluded only on the theory that it is work performed in maintaining and operating a railway as distinguished from construction work.

The supreme court of this state in *Morrison v. Chicago, M. & St. P. R. Co.,* 103 Wash. 650, lays down the following rule to determine the character of employment in interstate commerce:

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"As it seems to us, the dominant thought underlying the question of whether in a given case an employee was or was not engaged in interstate commerce is this: Would the performance of the act in which the employee was engaged directly and immediately tend to facilitate the movement of interstate commerce, or conversely, would the failure to perform the act directly and immediately interfere with or hinder the movement of such commerce? In applying this test the three essential factors to be considered are time, place and intent. That is to say, was the act which the employee was performing, in point of time, place and intent, so directly connected with interstate commerce as to constitute an integral part of interstate transportation? If it was, the employee is entitled to the protection of the act. If not, he is not."

In *State v. Bates & Rogers Construction Co.*, 91 Wash. 161, a workman was injured while repairing a bridge continuously used by an interstate railroad. The court conceded that if a new bridge were being built and had not been accepted and placed in use by the railway company in its interstate commerce, such bridge, until it was placed in use, could not be said to be a part of the road engaged in such commerce.

The courts emphasize the fact that the injury to an employee must occur while such employee is engaged in interstate commerce at the precise time of the injury. See *Pederson v. Delaware etc. Ry. Co.*, 229 U. S. 146.

In the following cases employees were held not to be engaged in interstate commerce:

"A teamster employed on construction work on a tunnel to be used, when completed, for interstate commerce in place of an existing unsatisfactory route, is not within the act." *Jackson v. C. M. & St. P. Ry.*, 210 Fed. 459.

"A laborer in an excavation made under a wooden trestle over which the trains of an interstate railroad ran, and engaged in making a foundation for a new steel bridge to be substituted for the wooden trestle, was not engaged in interstate commerce, his work being not intimately enough connected with interstate commerce." *McKee v. Ohio Valley Electric Ry.*, 88 S. E. 616.

"A laborer employed in the construction of a railway bridge 600 feet distant from a railroad and on a cut-off more than a mile in length which had never been provided with rails or used as a railroad, but when completed was intended to be used in interstate

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commerce, was held not to be engaged in interstate commerce." *Bravis v. Chicago etc. Ry.*, 217 Fed. 234.

"A laborer engaged in cutting a tunnel for an interstate railroad is not engaged in interstate commerce where the tunnel is not so far completed as to be used as an instrumentality of interstate commerce." *Raymond v. Chicago etc. Ry.*, 243 U. S. 43.

Considering the purpose of the act and the interpretation given it by our state courts and by the Federal courts in the cases cited, we believe that the work in question clearly is not work performed in interstate commerce, and that it comes within the scope of the state workmen's compensation act. The determinative factor which prompts us to reach this conclusion is that interstate business has completely ceased because no trains are running. We think that this work can be regarded the same as original construction work as far as the state act is concerned.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., October 15, 1920.

*Mr. William Stuart, Prosecuting Attorney, Kelso, Wn.*

DEAR SIR: We are in receipt of your recent letter which reads as follows:

"Kindly advise me if taxes and assessments levied by port districts are subject to the regular 3 per cent rebate if paid before March 15th."

We assume that by taxes you refer to the general taxes assessed by a port district, and that by assessments you mean the special assessments levied to pay for a local improvement.

By virtue of section 8165-4, Rem. 1915 Code, port districts have the power to—

"raise revenue by levy of an annual tax on all taxable property within such port district, not exceeding two mills in any one year: *Provided*, That such levy shall be made and taxes collected in the

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manner now or hereafter provided by law for the levy and collection of taxes in school districts of the first class; * * *."

Section 4512, Rem. 1915 Code, provides that the board of directors of school districts of the first class shall report to the county commissioners the amount that must be raised for such district by taxation for the current year which shall be collected the same as other taxes. Other taxes are subject to the 3% rebate if paid before March 15th, and as there is no question of a specific amount to be raised to pay a fixed indebtedness evidenced by bonds, we think that the regular annual taxes levied by a port district are subject to the 3% rebate if paid before March 15th.

Section 8165-4, Rem. 1915 Code, provides that port districts shall have power:

"* * * to levy special assessments under the mode of annual installments extending over a period not exceeding ten (10) years on all property specially benefited by any local improvement, on the basis of special benefits, to pay, in whole or in part, the damages or costs of any improvements ordered in such local improvement district; to issue local improvement bonds in any such local improvement district to be repaid by the collection of local improvement assessments: *Provided*, That the levying and collection of all such assessments and issuance of bonds hereby authorized shall be in the manner now and hereafter provided by state law for the levying and collection of local improvement assessments and the issuance of local improvement bonds by cities of the first class, * * *"

Section 7892-24, Rem. 1915 Code, prescribes that any city or town shall provide by ordinance within what time such assessments shall be paid, and shall also provide for the payment and collection of interest, and prescribe a penalty for delinquency. This statute then provides:

"All local assessments becoming a lien upon any property in any city or town after this act shall become effective, shall be collected by the treasurer of such city or town, and all such liens shall be enforced in the manner herein prescribed: *Provided*, That in cities and towns other than cities of the first class, delinquent assessments or delinquent installments thereof, shall be certified to the treasurer of the county in which such city or town is situate and by him

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entered upon the general tax rolls and collected as other general taxes are collected. * * *"

We find no statutory provision authorizing a 3% rebate if paid before March 15th on local improvement assessments collected by the city treasurer of a city of the first class, and in the absence of such provision you are advised that assessments made by port districts for local improvements are not subject to the 3% rebate.

Yours respectfully,

JOHN H. DUNBAR,
*Assistant Attorney General.*

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OLYMPIA, WN., October 18, 1920.

*Industrial Insurance Commission, Olympia, Wn.*

GENTLEMEN: We are in receipt of your letter of the 18th ult., which reads as follows:

"The Northern Pacific Railway Company maintains an overhead foot bridge for the use of pedestrians, which is known as the Lander street viaduct. The bridge itself is not used by the railway company but is being maintained by them. The work of repairing this bridge was being carried on by the employees of the Northern Pacific Railway Company and the question arises as to whether this work is interstate in character or whether it comes within the scope of the compensation act.

"Would the question as to whether or not the work was being done by employees of the railway company or whether the work was being done by an independent contractor have any bearing on the case?"

Section 6604-18, Rem. 1915 Code, as amended by section 1, chapter 67, Laws of 1919, excludes from the operation of the workmen's compensation act, employees whose work is performed in the maintenance and operation of railways doing interstate commerce, or work performed in the maintenance or construction of their equipment.

The courts have adopted various views as to what employees are engaged in interstate commerce as contemplated by the workmen's compensation act. The su-

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preme court of this state in *Morrison v. C., M. & St. P. Ry. Co.*, 103 Wash. on page 654, adopts the following test:

> "As it seems to us, the dominant thought underlying the question of whether in a given case an employee was or was not engaged in interstate commerce is this: Would the performance of the act in which the employee was engaged directly and immediately tend to facilitate the movement of interstate commerce, or conversely, would the failure to perform the act directly and immediately interfere with or hinder the movement of such commerce? In applying this test the three essential factors to be considered are time, place and intent. That is to say, was the act which the employee was performing, in point of time, place and intent, so directly connected with interstate commerce as to constitute an integral part of interstate transportation? If it was, the employee is entitled to the protection of the act. If not, he is not."

This is substantially in accord with the views of both the Federal and other state courts in many reported cases. See Doherty on Liability of Railroads to Interstate Employees, p. 89.

The overhead bridge in question is being maintained by the Northern Pacific Railroad Company in complying with one of the conditions imposed by the city council of the city of Seattle, in ordinance No. 9116 of said city, granting a franchise to the railroad company to lay main line tracks on certain streets which cross Lander street. The city has exercised this delegated police power under par. 9, section 7507, and section 7510, Rem. 1915 Code, by virtue of section 11, article II of the Constitution of the state of Washington. The ordinance granting the franchise imposed reasonable conditions which the city deemed necessary in the interest of public safety.

We do not believe that work performed in maintaining an overhead bridge used for the purposes for which the Lander Street bridge is intended to be used, is to be considered as employment in interstate commerce as that term has been interpreted by the courts. Its maintenance is not so directly connected with interstate com-

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merce as to constitute an integral part of interstate commerce; or, conversely its failure to maintain such bridge would not immediately hinder the movement of such commerce.

It therefore follows that if the payrolls of the employees used in the repair of this bridge are clearly separable and distinguishable from the payrolls for the maintenance and operation of this railroad, the usual premiums should be collected.

Under the decision of the supreme court of this state in the case of *Luby v. Industrial Insurance Commission*, 12 Wash. Dec. 136, it is immaterial whether this work is performed by an independent contractor or by the railroad company.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., October 20, 1920.

*Mr. G. W. Hamilton, Prosecuting Attorney, Prosser, Washington.*

DEAR SIR: In your letter of October 15th you make the following inquiry:

"Assuming that an irrigation district has levied 25 cents per acre with which to pay for the expenses incurred in carrying on a general investigation to determine the feasibility of the proposed project, can said district, in addition thereto, levy an assessment in addition to the 25 cents per acre, with which to pay the expenses of organizing the irrigation district?

"For the purpose of the question above asked, the assumption is that the irrigation district has just been organized and levying its first assessment, it being the intention of the district to levy the 25 cents per acre at this time and to levy in addition thereto an assessment sufficient to pay the organization expenses."

Section 9, chapter 162, Laws of 1917, reads, in part, as follows:

"The board of directors, or other officers of the district, shall have no power to incur any debt or liability whatever, either by

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**issuing bonds or otherwise, in excess of the express provisions of this chapter, except for the purpose of organization; and any debt or liability incurred in excess of such express provisions shall be and remain absolutely void: *Provided*, That the board of directors shall have the power to make surveys, do engineering work and conduct a general investigation to determine the feasibility of the proposed irrigation project, and incur an indebtedness therefor, not to exceed the sum of twenty-five cents an acre, assessable against the lands within the district."**

The first thing to be done in the organization of an irrigation district is to determine its feasibility. This, of course, involves certain expenses in the way of preliminary surveys for engineering work. After the project is pronounced feasible, the district must be organized in the manner provided by statute. This also involves considerable expense in the nature of notices printed in newspapers, legal services and the expenses of an election. We think that the proviso which allows an assessment of twenty-five cents an acre applies only to preliminary investigations and surveys for the purpose of determining the feasibility of the project, as this is the only expense referred to in the proviso which allows this assessment of twenty-five cents an acre.

After the scheme has been pronounced feasible, the prior portion of the statute just quoted provides that the directors shall incur no indebtedness except as in this act provided except for the purposes of organization. The manner in which the expenses for organization may be collected is provided in section 6452, Rem. 1915 Code, as follows:

**"For the purpose of defraying the expenses of the organization of the district * * * the board may either fix rates or tolls and charges, and collect the same from all persons using said canal for irrigation and other purposes, or they may provide for the payment of said expense by a levy of assessment therefor, or by both said tolls and assessment * * *."**

A method is thus provided for collecting the expenses of organization separate from the twenty-five cent an



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acre assessment for preliminary work to determine the feasibility of the project.

While expenses of organization might, in a broad sense, be construed to include preliminary engineering work to determine the feasibility of the project, in view of the fact that the legislature has prescribed a separate method for collecting the expenses incurred in the organization of the district and from the whole context of the irrigation district act, we think that the levy of twenty-five cents per acre applies only to preliminary expenses incurred in carrying on a general investigation to determine the feasibility of the proposed project, and that an additional levy or toll may be made to defray the expenses of organization.

Yours respectfully,

JOHN H. DUNBAR,
*Assistant Attorney General.*

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OLYMPIA, WN., October 30, 1920.

*Mr. Fred C. Brown, Prosecuting Attorney, Seattle, Washington.*

DEAR SIR: You have asked the opinion of this office upon the following questions relating to the provisions of chapter 186, Laws of 1919:

"1. Can a justice of the peace commit to the Women's Industrial Home and Clinic, for a less term than not exceeding three years, a woman convicted of a misdemeanor, such as vagrancy?

"2. Can a justice of the peace commit to the Women's Industrial Home and Clinic, for a term exceeding six months, a woman convicted of a misdemeanor?

"3. Can a woman convicted of a misdemeanor, such as vagrancy (where the maximum punishment provided by the statute creating the crime is limited to six months in the county jail) be committed by either the Superior Court or a justice of the peace, to the Women's Industrial Home and Clinic for an indefinite term 'not exceeding three years?'"

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Chapter 186 creates a quasi penal institution to be known as the "Women's Industrial Home and Clinic," for the cure, detention and reformation of "such delinquent women as may be committed to it as provided by law."

Section 9 of this act provides in part as follows:

"From and after the proclamation of the governor, provided for in section 4 of this act, all women over sixteen years of age belonging to any of the following classes, sentenced to imprisonment by any court of criminal jurisdiction, may be committed to and confined in, and all women over eighteen years of age belonging to any of the following classes, sentenced to imprisonment by any court of criminal jurisdiction, must be committed to and confined in said institutions:

"First: Women convicted of or who plead guilty to the commission of felonies, except murder in the first and second degree, arson in the first degree, and robbery, who have not been twice before convicted in this state or elsewhere of crimes which under the laws of this state, would amount to felonies.

"Second: Women convicted of, or who plead guilty to the Commission, of gross misdemeanors or misdemeanors as defined by law.

"The court imposing sentence on offenders of either of the above classes shall not fix the time of such commitment."

It will be observed that wherever a prison sentence is to be imposed upon women, for purposes of such sentence they are divided into two general classes: (1) Those convicted of or who plead guilty to a felony, with certain named exceptions, and (2) Those convicted of or who plead guilty to the commission of gross misdemeanors or misdemeanors.

The section then further provides:

"The duration of such commitment for Class 1, including the time spent on paroie, shall not exceed the maximum term specified by law for the crime for which the offender was sentenced, and in such cases it shall be the duty of the trial court to specify the maximum term for which the offender may be held under commitment.

"The duration of such commitment for all other classes shall not exceed three years unless, in the opinion of a board of experts, composed of one jurist and two physicians, one of whom shall be a recognized neurologist, a longer detention shall be recommended."

It will be seen that only in cases of commitment for felonies is the trial court authorized to fix the maximum

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term of the commitment. In all other cases the statute fixes the maximum term at three years, subject to the power of this board of experts to extend the time in proper cases.

Your specific inquiries arise by reason of certain other provisions of law which limit the jurisdiction of justices of the peace and also the maximum term of imprisonment which may be imposed for the commission of misdemeanors, both generally and in specific cases. For instance, section 46, Rem. 1915 Code, provides, that in cities of the first class justices of the peace shall impose no greater punishment than a fine of five hundred dollars, or imprisonment in the county jail for six months. The jurisdiction of justices of the peace in cities other than those of the first class is limited to a jail sentence of thirty days or a fine of not more than $100.00. Section 2266, Rem. 1915 Code, provides that every person convicted of a misdemeanor for which no punishment is provided by special statute, shall be punished by imprisonment in the county jail for not more than ninety days or by a fine of not more than two hundred and fifty dollars. In addition to these general provisions there are special statutes such as the vagrancy statute which is found in section 2688. Rem. 1915 Code, which specify the maximum term of imprisonment in particular cases.

Inasmuch as section 9, *supra*, does not apply to all women, or to male offenders, chapter 186, did not contain any express repealing clause of these or similar provisions of law. The act of 1919, however, is the last expression of the legislative intent and under familiar rules of statutory construction, if there is any conflict between this act and other prior statutes, the latter act will necessarily control and to that extent supersede prior laws. In this connection we call your attention to *Pellissier v. Reed*, 75 Wash. 201, where a very analagous situation was considered by the court.

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Section 2688, Rem. 1915 Code, provides that persons convicted of the crime of vagrancy, "shall be punished by imprisonment in the county jail for not more than six months, or by a fine of not more than five hundred dollars." Section 2253, Rem. 1915 Code, provides:

"A crime is an act or omission forbidden by law and punishable upon conviction by death, imprisonment, fine, or other penal discipline. Every crime which may be punished by death or by imprisonment in the state penitentiary is a felony. Every crime punishable by a fine of not more than two hundred and fifty dollars, or by imprisonment in a county jail for not more than ninety days, is a misdemeanor. Every other crime is a gross misdemeanor."

It is obvious, therefore, that the crime of vagrancy is a gross misdemeanor within the contemplation of section 9, *supra*.

In direct answer to your inquiries, you are advised that in cases of women convicted of or pleading guilty to the commission of a misdemeanor or gross misdemeanor, neither judges of the superior court or justices of the peace have power to commit such women to the Industrial Home and Clinic for any definite term, but that such commitment should be a general commitment to that institution, such women to be there detained until paroled or discharged in the manner described by chapter 186, *supra*.

We express no opinion upon any constitutional questions which may arise in this connection as it is not the province of this office to pass upon the constitutionality of acts of the legislature unless there be a decision of the supreme court of this state upon the subject.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., November 9, 1920

*Mr. M. W. Logan, Prosecuting Attorney, Shelton, Wn.*

DEAR SIR: You have requested our opinion on the following questions:

"1. Can a son of a county commissioner be employed for county road work or truck driving when the son is under the age of 21 years?

"2. Can a son of a commissioner be employed for such work when the son is above the age of 21 years?

"3. Can any boy under the age of 21 years be employed for road work?"

Section 2334, Rem. 1915 Code, reads in part as follows:

"Every public officer who shall—

"(2) Be beneficially interested, directly or indirectly in any contract, sale, lease or purchase which may be made by, through, or under the supervision of such officer, in whole or in part, or which may be made for the benefit of his office, or accept, directly or indirectly, any compensation, gratuity, or reward from any other person beneficially interested therein:

"Shall be guilty of a gross misdemeanor, and any contract, sale, lease, or purchase mentioned in subdivision 2 hereof shall be void."

Section 3891, Rem. 1915 Code, provides as follows:

"No county commissioner shall, directly or indirectly, be concerned in any contract wherein the county is a party, under the penalty of two hundred dollars, to be recovered by an action at law for the use of the county, and such commissioner shall forfeit any compensation he must receive on such contract."

Similar statutes to those quoted were construed by the supreme court in the case of *Miller v. Sullivan*, 32 Wash. 115, where it is held that school directors could not recover for services rendered to the school district even though no others could be secured to perform the work; and in the case of *Northport v. Northport Townsite Co.*, 27 Wash. 543, where it is held that a contract for the public improvement of the city could not legally be awarded to one who secured his material for the work from a corporation in which one of the councilmen was interested as manager and stockholder.

Under section 8743, Rem. 1915 Code, a male person is a minor until he reaches the age of 21 years.

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The employment by the county commissioners of a minor son of one of the commissioners would be illegal if such employment would result in pecuniary advantage to the commissioner. Generally, the parent is bound to support his minor child and is entitled to all earnings of the minor (29 Cyc. 1605, 1623); from which it would follow that the employment of a minor by the commissioners would give the commissioner a pecuniary interest in a contract in violation of the statutes above quoted. Where, however, the child is 21 years of age, the child would be entitled to his own earnings and the parent would be under no legal obligation to support the child, which would presumptively leave the commissioner without pecuniary interest in the employment of such child.

This office has heretofore construed the statute prohibiting school directors from being pecuniarily interested in school contracts as prohibiting the employment in school work of a minor child of one of the directors (Ops. Atty. Gen. 1911-12, p. 27), but not where the child has attained his majority. (Ops. Atty. Gen. 1911-12, p. 108.)

Each case, however, must be determined by its own facts, and if the facts disclose that the commissioner is directly or indirectly, beneficially interested or concerned in the contract of employment, the employment is illegal. The vice sought to be overcome by the statutes is indicated by the statement of the court in the Northport case, *supra,* to the effect that the contract in that case placed the councilman in an attitude "where his personal interests might conflict with his fiduciary relations."

In answer to your third inquiry will state that we are aware of no legal objection to the employment of a minor on road work.

Yours respectfully,

JOHN A. HOMER,
*Assistant Attorney General.*

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OLYMPIA, WN., November 16, 1920.

*Mr. W. O. Miller, Prosecuting Attorney, Ritzville, Wn.*

DEAR SIR: Receipt is acknowledged of your letter which reads in part as follows:

"I would like to have your opinion regarding the following:

"About June, 1919, the county school superintendent of this county disorganized School Districts No. 41 and No. 88, under the provisions of Section 4440, Rem. & Bal. Code, as amended by Session Laws of 1919, and attached the same to School District No. 15. School Districts No. 41 and No. 88 had no bonded indebtedness, but School District No. 15, to which they were attached, had a bonded indebtedness, which was incurred prior to the disorganization of Districts No. 41 and No. 88; this bonded indebtedness having been issued for the purpose of erecting school buildings. * * *

"Should the disorganized districts assume their proportion of this bonded indebtedness, or is School District No. 15, as it existed before the two school districts were attached to it, alone liable for this bonded indebtedness?

"Second: If the disorganized districts are not liable for a proportionate share of the bonded indebtedness, would not the statute expressly provide therefor, as in the case of consolidated districts, Section 4446, Rem. & Bal. Code?"

There seems to be a slight inconsistency in your letter in that you state that the county superintendent of schools "disorganized" school districts Nos. 41 and 88 under the provisions of "section 4440" and "attached" them to district No. 15. You will notice that section 4440 provides for consolidation and not disorganization and attachment, and I therefore assume that you refer to section 4470, Rem. 1915 Code, as amended by section 2, chapter 90, Laws of 1919.

As a general rule, in the absence of statute or constitutional provision to the contrary, territory annexed to a municipality is liable for its proportionate share of the existing indebtedness of the municipality to which it is attached. 27 L. R. A. (N. S.) 1147; 35 Cyc. 851. The legislature, however, may provide a different rule in such cases; 24 R. C. L. 566; and it seems to me that it has done so with reference to the disorganization of a district and the attachment thereof to another district.

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Section 4470, as amended by section 2, chapter 90, Laws of 1919, provides that a disorganized district shall be separately liable for its existing indebtedness and, hence, the district to which it is attached shall not be liable for its proportionate share thereof. It would, therefore, seem to follow that any indebtedness of the district to which a disorganized district is attached cannot be placed upon the district attached. If one district is not, under a positive statute liable for its proportionate part of the debts of the other, certainly there is a clear inference that the converse is true, there being no positive law to the contrary.

There is another ground upon which we may hold that the annexed district is not liable for the bonded indebtedness of district 15. Section 4607 of Rem. 1915 Code, as amended by section 12, chapter 90, Laws of 1919, provides for the incurring of a bonded indebtedness, only when authorized by a vote of the electors. Such vote in the case at bar is lacking, nor is there even a ratification of the incurring of such indebtedness by a vote on the annexation of such attached territory, the superintendent of schools having made such attachment upon his own motion.

In the case of *Cummins v. Gaston* (Tex. Civ. App.), 109 S. W. 476, the court held that where the constitution made a vote of the property taxpayers a condition precedent to the creation of an indebtedness for school purposes, and an independent school district was included within a city with an existing bonded indebtedness, such attached district was not liable for the payment of its proportionate share of its bonded indebtedness, having had no voice in its creation.

It is therefore the opinion of this office that the disorganized districts would not assume their proportionate share of the bonded indebtedness of school district No.

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15, which indebtedness existed before districts 41 and 88 were attached.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., November 17, 1920.

*Mr. William D. Askren, Prosecuting Attorney, Tacoma, Wn.*

DEAR SIR: We are in receipt of a letter from your office which is as follows:

"A trial was had in the municipal court at Tacoma, under an ordinance regulating the speed of automobiles, and conviction had from which judgment appeal was taken to the superior court. On the trial in the superior court the cause was reversed.

"Considerable expense was incurred in this trial for witness fees, etc., and we are now asked to decide who should pay these costs—the city, or the county and state. The fine collected, if any, would have gone to the city. We see no reason why the city should not pay the costs incurred in the trial, but can find no statute relating specifically to this matter.

"Kindly advise us what ruling, if any, you have made in matters of this kind, which probably have been brought to your attention before, and if they have not, what is your construction of the law relative to this matter."

It is a settled rule that costs are not taxable unless expressly provided for by statute. *Pierce County v. Magnuson,* 70 Wash. 639.

Section 2225, Rem. 1915 Code, provides:

"When any person shall be brought before a court, justice of the peace, or other committing magistrate of any county, city or town in this state, having jurisdiction of the alleged offense, charged with the commission of a crime or misdemeanor, and such complaint upon examination shall appear to be unfounded, no costs shall be payable by such acquitted party, *but the same shall be chargeable to the county, city or town for or in which the said complaint is triable.* * * *"

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Section 476, Rem. 1915 Code, provides:

"In any action in the superior court of Washington the prevailing party shall be entitled to his costs and disbursements; but the plaintiff shall in no case be entitled to costs taxed as attorneys' fees in actions within the jurisdiction of a justice of the peace, when commenced in the superior court."

Section 7523, Rem. 1915 Code, provides:

"All prosecutions for the violation of any city ordinance shall be conducted in the name of the city, and may be upon the complaint of any person."

In the case of *Spokane v. Smith,* 37 Wash. 583, the court held a city of the first class liable for costs both in the police court and in the superior court in such case under the provisions of section 2225, *supra.* This decision, however, is in conflict with both the previous and subsequent decisions of the court in the cases of *In Re Permstick,* 3 Wash. 672; *Ilwaco v. Miller,* 8 Wash. 449, and *Pierce County v. Magnuson,* 70 Wash. 639, so that the application of this section is perhaps somewhat doubtful.

Passing that question, however, we think the city is liable for the ordinary statutory costs in the superior court under section 476, *supra.* Further support for this conclusion is also found in section 2236, Rem. 1915 Code (section 7009 Bal. Code), which was referred to in support of the decision of the court in *Spokane v. Smith, supra.* See also *State v. Rutledge,* 40 Wash. 9, where these provisions, in the light of the uniform construction which had been adopted, were held sufficient to authorize the taxation of costs against the state upon an appeal in a criminal case where the appellant prevailed.

In any event neither the state nor the county is liable for costs as the case was not prosecuted in the name of the state or for its benefit.

The opinion of this office to which you refer (Ops. Atty Gen. 1913-14, p. 283) is not in point. That opinion merely holds that a city should not be taxed any costs

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other than those provided by statute for private litigants, but does not hold that the city should not pay any costs in a case of that kind.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., December 6, 1920.

*Hon. C. W. Clausen, State Auditor, Olympia, Washington.*

DEAR SIR: You have asked the opinion of this office upon the following question:

"What is the effect, if any, of a Savings and Loan Association transacting business on a public holiday? Also, are the transactions of such an institution affected in any way by keeping open on Saturday afternoon?"

We find no provision in the statute requiring the closing of savings and loan associations on legal holidays and in the absence of any such provision the transactions of such an association are in no wise affected by performance upon a holiday.

The supreme court of this state has held in *Main v. Johnson,* 7 Wash. 321, that ordinary business transactions are not void by reason of their performance on Sunday.

In *State v. Lewis,* 31 Wash. 515, speaking of holidays and their effect on judicial proceedings, the court said:

"There is no distinction in this respect between Sunday and any other holiday. * * *"

The court then quoted with approval the common law rule that holidays have only the sanctity attached to them by statute.

In *State ex rel. Walter v. Superior Court,* 49 Wash. 1, it was held that judicial proceedings held on a holiday were not necessarily void, although section 64, Rem. 1915

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Code, expressly provides that no judicial business shall be transacted on a legal holiday with certain exceptions. The sections of the code, 61 to 63-1, designating the legal holidays of the state, are the only statutes that we have been able to find in reference to holidays except those relating solely to judicial proceedings.

We believe the correct rule, therefore, to be that it is lawful to perform on a holiday any act not expressly prohibited, and inasmuch as ordinary business contracts are not prohibited they are not void because entered into or performed on a holiday. This conclusion necessarily answers your second inquiry.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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OLYMPIA, WN., December 8, 1920.

*Mr. William Stuart, Prosecuting Attorney, Kelso, Washington.*

DEAR SIR: We have your letter of November 29th asking whether a road district may extend into more than one commissioner's district.

Section 5576, Rem. 1915 Code, provides that county commissioners shall divide their respective counties into suitable road districts, not exceeding twenty-four in number. The supreme court has held that under this section the commissioners could legally establish one road district in the county, embracing the whole of the county. *Spokane P. & S. R. Co. v. Franklin County*, 106 Wash. 21. This decision refers to section 5577, Rem. 1915 Code (Sec. 5 Highway Code, referred to in your letter), making each county commissioner *ex officio* road commissioner of the several road districts in his district, and holds that if this section limits the power of the board to fix the number of road districts, it is superseded

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by later legislative enactments of which section 5576 *supra,* is a part.

Furthermore, on the same date that the supreme court rendered its decision in the Franklin County case, *supra,* the house passed an act amending section 5576, *supra,* so as to expressly authorize the commissioners to form their counties into one and not to exceed nine road districts. This amendment was later passed by the Senate and approved by the Governor, March 17, 1919. Chapter 140, Laws of 1919.

Therefore, under the decision of the supreme court and the 1919 amendment, the entire county may be embraced in one road district, which necessarily negatives the idea that a road district may not extend into more than one commissioner's district.

Yours respectfully,

JNO. A. HOMER,
*Assistant Attorney General.*

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OLYMPIA, WN., December 9, 1920.

*Mr. Thos. L. O'Leary, Prosecuting Attorney, Olympia, Washington.*

DEAR SIR: We are in receipt of your letter of December 2, 1920, which reads as follows:

"1. Has the Board of School Directors in a district of the third class the power to permit dancing in the school house?

"2. If your answer to the prior question is in the affirmative, will you advise if the Board of School Directors have the power to rent the building to third parties so as to allow said third parties to give a dance in the school building, making a regular charge for admission? In other words, are the Directors authorized to rent the building to an individual or an association of individuals whose purpose is to conduct a dance in the school house in order to make a profit to the person or association putting on the dance?"

1. Your first inquiry has been answered in the affirmative by an opinion of this office written to Mrs.

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Josephine Corliss Preston on November 15, 1913. (Ops. Atty. Gen. 1913-14, p. 296.)

2. This opinion was based on section 4539-1, Rem. 1915 Code, which provides that school boards in each district of the second class and third class may provide for the free, comfortable and convenient use of the school property to promote and facilitate frequent meetings and association of the people in discussion, study, improvement, recreation and other community purposes.

It will be noted that this section authorizes the school board to provide for the *free,* comfortable and convenient use of the school house for certain designated purposes. It does not authorize the directors to rent the hall to some third party for the purpose of operating a dance for profit and thus allow public property to be used for a private commercial enterprise, nor does it authorize the directors to delegate this power of providing for the use of the school house to some third person. Nor are the directors authorized to rent the school house, as this statute specifically states the use of the school house for the purpose therein mentioned shall be free.

In the absence of any statute authorizing directors of school districts of the third class to rent school houses to a third party for the purpose of operating a dance for profit, you are advised that they have no such power.

Yours respectfully,

JOHN H. DUNBAR,
*Assistant Attorney General.*

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OLYMPIA, WN., December 9, 1920.

*Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Olympia, Washington.*

DEAR MADAM: You have asked the opinion of this office upon the following question:

"Kindly advise this office whether elementary private schools must be taught in the English language; if not, whether the State Board of Education has power to rule that they must."

We assume that you have in mind the application of section 4714, Rem. 1915 Code, and do not refer to the apportionment of current state school funds under section 4567, Rem. 1915 Code, or the accrediting and examination of secondary schools by the state board of education under section 4313, Rem. 1915 Code.

Section 4714, *supra,* provides in substance, that the parents or guardians of children of school age shall cause such children to "attend the public school of the district, in which the child resides, for the full time when such school may be in session or to attend a private school for the same time" unless excused by the county school superintendent in the manner therein prescribed. Said section further provides that "proof of absence from public schools or approved private schools shall be prima facie evidence of a violation of this section."

In the case of *State v. Connort,* 69 Wash. 361, the supreme court, in construing the meaning of the term "private school," as used in this section, said:

"We do not think that the giving of instruction by a parent to a child, conceding the competency of the parent to fully instruct the child in all that is taught in the public schools, is within the meaning of the law 'to attend a private school.' Such a requirement means more than home instruction; it means the same character of school as the public school, *a regular, organized and existing institution making a business of instructing children of school age in the required studies and for the full time required by the laws of this state.* The only difference between the two schools is the nature of the institution. One is a public institution, organized and maintained as one of the institutions of the state. The other is a private institution, organized

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and mantained by private individuals or corporations. There may be a difference in institution and government, but the purpose and end of both public and private schools must be the same—the education of children of school age."

We think it a reasonable conclusion from this language that courses of instruction in private schools must have a substantial similarity to those given in public schools. Section 4407, Rem. 1915 Code, provides that "all common schools shall be taught in the English language."

In our opinion the use of the English language is a part of the "required studies" within the contemplation of the court's decision, and you are therefore advised that the parents or guardians of children of school age who attend private schools at which instruction is not given in the English language, are amenable to the provisions of section 4714, *supra.*

Your inquiry as to whether the state board of education has any power to make a regulation relative to this matter is answered by an opinion of Attorney General Bell in which he held that the county school superintendent should approve or disapprove a private school and report his findings to the superintendent of public instruction. (Ops. Atty. Gen., 1909-10, p. 199.) This would seem to negative the idea that the state board of education has any power in the matter.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

---

OLYMPIA, WN., December 16, 1920.

*Mr. A. F. Appleton, Prosecuting Attorney, Dayton, Wn.*

DEAR SIR: You have requested the opinion of this office upon the question of what bond should be required from county commissioners of a county formerly of the eighteenth class but which will become a county of the

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sixth class upon the second Monday in January, 1921, under chapter 168, Laws of 1919.

Section 3877, Rem. 1915 Code, fixes the amount of the penalty of the bonds of county commissioners at various amounts, depending upon the classification of the county. It divides all counties into five general classes. The first class includes counties of the first to fifth classes inclusive, and requires a bond of $20,000.00. The second class includes counties of the sixth to tenth classes inclusive, and provides for a bond of $15,000.00. The remaining three classes embrace counties from the eleventh to the twenty-ninth class inclusive, in which counties bonds in lesser amounts are required.

Chapter 168, *supra,* reclassifies all counties into nine general classes, depending upon population. The necessary effect of this is to repeal by implication that portion of section 3877, *supra,* which relates to counties of the ninth to twenty-ninth classes. This would not affect the remaining portions of the section, however, which refer to existing classes.

Chapter 168, *supra,* and the last federal census, make Columbia County a county of the sixth class. Section 3877, *supra,* requires county commissioners in counties of the sixth class to execute a bond in the sum of $15,000.00.

You are therefore advised that the county commissioners of your county should execute official bonds in the penal sum of $15,000.00 after the second Monday in January, 1921.

Yours respectfully,

L. L. THOMPSON,
*Attorney General.*

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STATE OF WASHINGTON

# Sixteenth Biennial Report

OF THE

# STATE AUDITOR

TO THE

# State Legislature

SESSION OF 1921

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# AUTHORITY

## FOR

# BIENNIAL REPORT OF THE STATE AUDITOR

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Sec. 9006, R. & B. Reports to Legislature.—"It shall be the duty of the Auditor to digest, prepare, and report to the Legislature at the commencement of each biennial session:

1. A full and detailed statement of the condition of the revenues and the amount of the expenditures for the fiscal year;

2. A full and detailed statement of the public debt;

3. Estimates of revenue and the expenditures for the next succeeding year;

4. Such plans as he may deem expedient for the support of public credit, for lessening the public expenses, for using the public money to the best advantage for promoting frugality and economy in public offices, and generally for the better management and more perfect understanding of the financial affairs of the state;

5. A tabular statement, showing separately the whole amount of each appropriation of money made by law, the amount paid under the same, and the balance unexpended;

6. A tabular statement, showing separately the amount of money received into the treasury from all sources in the preceding fiscal year, the amount received from each county, and the source of revenue in each county for state purposes."—Sec. 4, Chap. XX, Laws of 1889-90.

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# TO THE GOVERNOR.

State Auditor's Office.

Olympia, Wash., October 1, 1920.

**To His Excellency, Louis F. Hart, Governor of the State of Washington.**

Dear Sir: I have the honor to transmit through you, to the Legislature, my sixteenth biennial report of this Department of the state government in compliance with the law herein before noted.

In my last report to the honorable body of the Legislature, I stated that the state was to be congratulated on the splendid condition of its finances. Since that time the showing has not been so good. Although the state is still on a sound financial basis, the figures indicate the need for strict economy. The expenditures are increasing to a greater extent than the receipts and, obviously, the cash balance has decreased accordingly.

A careful study of statement number two, found on page 7 herein, will disclose the following condition: Receipts for the year 1917 increased 3 per cent over the preceding year, while the disbursements decreased 3 per cent for the same period.

The increase of receipts for the following year was 14 per cent, as compared with a 9 per cent increase in disbursements. During the past year receipts have increased 37 per cent and disbursements have climbed to a 55 per cent increase.

The cash balance has decreased 19 per cent during the past year.

There is an overdraft in the general fund of $311,482.18, which will increase to one and one-quarter millions by the end of the biennium.

The overdraft in the public highway fund is amply secured by the amounts due from the United States for federal aid projects as shown in statement number 19, on page 140.

## GROWTH OF BUSINESS.

Business has increased 65 per cent in the past three years; the total receipts and disbursements three years ago were $31,753,475.82, as compared with $52,414,787.69 for the past year.

This Department issued 234,290 warrants during the present biennium, as compared with 193,932 for the past biennium; a net increase of 40,358, or 20 per cent.

An interesting statement showing the activity of money used for highway purposes appears on page 140, insert. The total for the past two years amounts to over ten millions of dollars.

The general property statement usually appearing in my reports has been eliminated this time for the reason that a general survey of the state's assets is now being made and a supplemental report on this item will be made as soon as the information is compiled.

## SAVINGS (BUILDING) AND LOAN ASSOCIATIONS.

Another prosperous year has passed and the results published herein bear witness to the confidence the public has placed in the savings and loan associations of the State of Washington.

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An increase of over 51 per cent in the assets of the local associations, proves that our people are waking up to the value of our mutual savings and loan associations, both as institutions to encourage thrift and savings, and from which to borrow for the purpose of home building or making improvements, at the lowest possible rates and providing the cheapest money and the most convenient method of repayment.

If money must be borrowed the monthly repayment loan is the cheapest and best and is more certain of being paid, and each payment made makes the security better for the association while, month by month, the borrower is acquiring a greater interest in his property.

The outlook for the coming year is very bright; demand for homes never was greater and with declining costs a wonderful field is open to the progressive savings and loan associations and I sincerely hope that our associations will meet the situation by supplying funds for this purpose at the lowest possible rate of interest commensurate with a fair return to the saving investors and thereby be a real benefit to the several communities in which they have been organized.

This is not a business for the get-rich-quick promoter. The officers must be public-spirited and willing to work hard for the public good, devoting much of their time for small compensation and, in the end, be rewarded when the association has grown, by fair compensation and the pride that they have done something towards building up their community.

Recently my representative visited a city and was shown around by the secretary of a savings and loan association through the residence district and a large number of homes were pointed out which had been constructed by loans from the association and he stated with pride that if the homes which had been constructed by loans from his association were placed on one street, they would cover every lot on both sides, for eleven miles. What better service could be rendered to a community? And this association had the proud record of never having but three foreclosures.

We are pleased to note the greater interest directors are taking in their associations. No man should allow the use of his name as director of an association unless he is willing to attend to the duties of his office and thereby protect the money of those who have been induced to place their savings therein because of the names in the directorate.

The average dividend declared during the past year was 6.57 per cent.

We had entitled to do business in this state:

June 30, 1914, 21 Domestic Associations; 3 Foreign
June 30, 1916, 33 Domestic Associations; 3 Foreign
June 30, 1917, 39 Domestic Associations; 3 Foreign
June 30, 1918, 37 Domestic Associations; 3 Foreign
June 30, 1919, 39 Domestic Associations; 3 Foreign
June 30, 1920, 43 Domestic Associations, 3 Foreign

Number of subscribing stockholders in domestic associations:

June 30, 1914..... 16,420
June 30, 1916..... 39,520
June 30, 1917..... 46,318
June 30, 1918..... 39,944
June 30, 1919..... 47,365
June 30, 1920..... 55,354

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Assets domestic associations:

| | |
|---|---|
| June 30, 1914 | $7,877,467 14 |
| June 30, 1916 | 12,077,727 54 |
| June 30, 1917 | 14,444,177 72 |
| June 30, 1918 | 10,287,315 12 |
| June 30, 1919 | 13,334,753 12 |
| June 30, 1920 | 20,175,162 98 |

The falling off from 1917 to 1918 was due to the conversion of the Washington Savings and Loan of Seattle to the Washington Mutual Savings Bank with assets of $6,354,280.07.

The membership fees collected during the past year amounted to $115,031.00.

The following associations have amended their by-laws, abolishing the membership fees:

Security Savings and Loan, Aberdeen.
Olympia Building and Loan, Olympia.
Home Savings and Loan, Seattle.
Pacific Building and Loan, Tacoma.
State Building and Loan, Tacoma.
Tacoma Savings and Loan, Tacoma.
Yakima Savings and Loan, Yakima.
Liberty Savings and Loan, Yakima.

The Kitsap County Savings and Loan Association went into voluntary liquidation; all stockholders have been paid off in full and the business of the association successfully terminated.

The following associations have been organized and are authorized to do business in this state since last report:

The Capital Savings and Loan, Olympia.
The Dime and Dollar Savings and Loan, Seattle.
The National Savings and Loan, Spokane.
The Vancouver Savings and Loan, Vancouver.
The Willapa Harbor Mutual Savings and Loan, South Bend.

These have all made a very satisfactory growth and I believe their officers have the proper spirit to make them a success.

The annual fees collected this year, to September 30th, amount to $7,136.10; the fees of two associations not having arrived until after October 1st, they will be included in the receipts for next year.

The total receipts from fees and agents' licenses for the biennium ending September 30th, amount to:

| | |
|---|---|
| Annual fees | $12,609 75 |
| Agents' licenses | 852 00 |
| Total | $13,461 75 |

The salary and expense, in connection with examinations, to September 30, 1920, disbursed was $5,826.00, leaving available to carry the department to April 1st, $4,174.00.

I desire to thank the officers and directors of the several associations for their hearty cooperation during the year just closed.

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## BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES.

The financial affairs of the cities and towns of the state have improved during the last two years. With the exception of three, the old indebtedness fund has been cleaned up and the great majority of such municipalities are now on a cash basis. The expenditures of some exceeded their current revenue and, in a few instances, to the extent that the provisions of Chapter 141, Laws of 1917, were violated.

The law governing the acquisition and operation of public utilities, being "8005 to 8008, Remington's Code", is very crude and should have the attention of the Legislature. Levying taxes for interest on general bonds issued for acquirement of utilities is wrong. It should be paid from earnings; and again, many cities who financed the acquisition of their plants with general bonds are today redeeming such bonds from earnings, contrary to law. Section 8008, providing for a special fund to be created by setting aside a fixed proportion of the gross earnings of the utility or any fixed amount out of and not exceeding a fixed proportion, or a fixed amount without regard to any fixed proportion and to issue and sell bonds and warrants against such fund, is so vague and subject to so many constructions that it should be revamped and made direct and simple. I would suggest that where utilities are acquired by general taxation, the interest be paid from earnings and an amount equal to interest on the bonds issued be continuously paid into the general fund. In other words, the utility would pay a dividend to the owners (the city and the bond holders) as their equity might be.

But when a utility is acquired under the special fund provision of section 8008, all transfer of moneys to the general or current expense funds should be prohibited. In other words, the consumers who purchase the plant and pay for its operation and maintenance should not be required to relieve the general taxpayer of any of his taxes unless it might be an amount equal to taxes on the plant.

Again I recommend the passage of a budget law for counties, cities and towns of all classes. There can be no proper and economical management without it. If one is passed some provision should be made for emergencies and such emergencies properly defined.

County and school finances are in good condition. During the biennium an examination of all taxing districts has been made revealing the fact that accounting methods have improved. The expense of collecting and distributing taxes can be materially reduced by adopting the percentage system of distribution. A bill having this end in view will be presented to the Legislature on recommendation of the county treasurers and auditors.

Respectfully submitted,

C. W. CLAUSEN.
*State Auditor.*

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## STATEMENT NO. 1.

## FINANCIAL CONDITION OF THE STATE, EXCLUSIVE OF PROPERTY VALUES

| | | |
|---|---|---|
| Cash balance | $5,657,578 56 | |
| Cash held by various offices or in transit | 250,448 75 | |
| Revolving funds in various offices | 75,150 00 | |
| Uncollected taxes, exclusive 1920 levy | 2,603,187 33 | |
| Due from United States for highways | 911,332 43 | |
| Permanent funds invested | 22,164,307 35 | |
| Accrued interest on permanent fund investments | 200,000 00 | |
| Permanent Highway fund appropriation in excess of taxes levied | 855,161 00 | |
| Powder revolving fund appropriations in excess of expenditures | 500,000 00 | |
| Warrants subject to cancellation | 1,628 21 | |
| **Total cash assets** | | $33,219,794 13 |
| Outstanding warrants | $775,289 95 | |
| Outstanding bonds | 176,000 00 | |
| Unexpended balance of appropriations | 12,632,951 73 | |
| **Total cash liabilities** | | 13,584,291 68 |
| **Cash assets over liabilities** | | $19,634,602 45 |

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## STATEMENT NO. 3—CASH ACCOUNT, 1919-1920.

**Balances on Hand October 1, 1918, and Summary of Cash Receipts and Disbursements for the Two Years Ending September 30, 1920.**

| FUNDS | Balance October 1, 1918 | Receipts Year Ending September 30, 1919 | Disbursements Year Ending September 30, 1919 | Balance September 30, 1919 | Receipts Year Ending September 30, 1920 | Disbursements Year Ending September 30, 1920 | Balance September 30, 1920 |
|---|---|---|---|---|---|---|---|
| General | $1,345,381 08 | $3,296,248 23 | $4,093,751 73 | $547,877 58 | $4,815,669 09 | $5,675,028 85 | *$311,482 18 |
| Military | 183,587 49 | 295,929 03 | 224,438 83 | 255,077 69 | 340,425 08 | 120,276 55 | 475,226 22 |
| Public Highway | 558,720 64 | 1,057,067 17 | 1,353,182 97 | 232,624 84 | 2,678,290 67 | 3,276,954 43 | *371,038 92 |
| Permanent Highway | 1,124,536 42 | 1,594,597 33 | 1,600,427 73 | 1,118,706 02 | 1,650,758 77 | 1,750,781 44 | 1,018,683 35 |
| University | 235,182 40 | 720,042 28 | 629,266 45 | 325,958 23 | 824,144 84 | 917,411 43 | 232,691 64 |
| Washington State College | 99,062 29 | 438,748 77 | 400,514 30 | 137,296 76 | 502,218 78 | 502,597 67 | 136,917 87 |
| Bellingham Normal | 14,923 47 | 147,806 69 | 107,232 05 | 55,498 11 | 168,879 66 | 146,633 51 | 77,744 26 |
| Cheney Normal | 30,901 07 | 134,275 79 | 142,256 91 | 22,919 95 | 144,714 50 | 162,728 36 | 4,906 09 |
| Ellensburg Normal | 8,733 29 | 104,471 36 | 94,654 53 | 18,550 12 | 120,235 92 | 108,347 40 | 30,438 64 |
| Capitol Building Construction | 230,966 97 | 483,786 17 | 171,822 74 | 542,930 40 | 558,834 03 | 803,070 30 | 298,694 13 |
| Game | 26,495 87 | 56,430 12 | 39,784 74 | 43,141 25 | 75,709 70 | 42,628 54 | 76,222 41 |
| Fisheries | 21,264 11 | 112,216 86 | 107,129 86 | 26,351 11 | 123,277 16 | 128,981 20 | 20,647 07 |
| Oyster Reserve | 503 77 | 9,357 42 | 7,011 73 | 2,849 46 | 7,988 56 | 3,449 95 | 7,388 07 |
| Medical Aid | 165,420 85 | 209,084 72 | 213,585 86 | 160,869 71 | 398,458 94 | 374,567 31 | 184,761 34 |
| Accident | 442,399 64 | 3,379,351 78 | 2,425,023 43 | 1,396,727 99 | 3,919,455 86 | 4,244,394 30 | 1,071,789 55 |
| Harbor Improvement | 12,656 23 | 27,869 54 | 31,504 26 | 9,021 51 | 27,906 35 | 27,088 73 | 9,839 13 |
| Current School | 258,379 53 | 1,223,010 26 | 1,258,609 12 | 222,780 67 | 1,297,566 54 | 1,305,868 92 | 214,478 29 |
| Permanent School | 116,458 45 | 1,450,880 16 | 1,335,225 00 | 232,063 61 | 2,466,196 44 | 2,684,520 00 | 13,740 05 |
| University Current | 19,728 74 | 30,510 61 | 32,869 08 | 17,370 27 | 28,585 45 | ..... | 45,955 72 |
| University Permanent | 7,741 29 | 23,818 48 | 31,150 00 | 409 77 | 31,286 93 | 29,200 00 | 2,496 70 |
| United States | 50,702 79 | 53,181 14 | 76,963 88 | 26,920 05 | 54,188 25 | 71,985 82 | 9,172 48 |
| Capitol Building | 3,259 33 | 51,134 27 | 53,515 00 | 878 60 | 63,768 27 | 62,000 00 | 2,646 87 |
| Scientific School Current | 5,635 18 | 32,480 50 | 18,250 53 | 19,865 10 | 38,676 28 | 46,648 59 | 11,892 79 |
| Scientific School Permanent | 50,789 71 | 63,369 18 | 101,000 00 | 13,158 84 | 125,967 39 | 138,200 00 | 926 23 |
| Agricultural College Current | 8,249 70 | 27,244 53 | 19,306 08 | 16,188 15 | 32,574 89 | 43,769 79 | 4,993 25 |
| Agricultural College Permanent | 17,592 85 | 50,219 28 | 60,450 00 | 7,362 13 | 99,170 27 | 103,922 00 | 2,610 40 |
| C., E., P. and R. I. Current | 4,139 31 | 36,015 72 | 31,107 74 | 9,047 29 | 37,716 24 | 42,901 80 | 3,861 73 |
| C., E., P. and R. I. Permanent | 14,653 50 | 48,237 06 | 57,600 00 | 5,290 56 | 89,816 91 | 92,250 00 | 2,857 47 |
| Normal School Current | 6,324 63 | 32,507 03 | 24,000 98 | 13,930 68 | 37,871 48 | 44,323 44 | 7,478 72 |
| Normal School Permanent | 66,520 80 | 60,435 45 | 117,000 00 | 9,956 25 | 120,674 78 | 120,800 00 | 9,831 03 |
| A.-Y.-P. Exposition | 968 99 | 47,821 90 | 43,625 50 | 5,165 39 | ..... | 3,990 10 | 1,175 29 |
| Guaranteed Interest A.-Y.-P. E. Warrants | 443 90 | 1,174 97 | 1,283 30 | 335 57 | ..... | 137 55 | 198 02 |
| Board of Medical Examiners | 2,123 39 | 47 03 | 2,170 42 | ..... | ..... | ..... | ..... |
| United States Vocational Education | 10,156 18 | 18,276 61 | 21,587 56 | 6,845 23 | 30,908 70 | 32,762 78 | 4,991 15 |
| Smith-Lever | 16,414 30 | 43,699 36 | 32,828 60 | 27,285 06 | 57,287 81 | 62,586 39 | 21,986 48 |
| Morrill | 36,570 00 | 50,000 00 | 45,739 87 | 40,830 13 | 50,000 00 | 64,193 13 | 26,637 00 |
| Adams | 1,689 71 | 16,250 00 | 15,067 71 | 2,822 00 | 15,000 00 | 15,515 42 | 2,306 58 |

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Hatch | 237 47 | 16,250 00 | 14,598 04 | 1,889 43 | 15,000 00 | 15,909 34 | 980 09 |
| College | 22,757 60 | 196,675 70 | 165,308 59 | 54,129 71 | 174,847 68 | 185,129 37 | 43,848 02 |
| Deposit Interest | 47,980 68 | 110,064 43 | 102,302 12 | 55,842 99 | 130,471 86 | 123,549 69 | 62,765 16 |
| Forrest Reserve | 42,457 38 | ..... | 42,457 38 | ..... | 129,034 46 | 54,772 57 | 74,261 89 |
| University Building | 59,374 61 | 125,385 72 | ..... | 184,760 33 | 134,494 57 | 13,122 11 | 306,132 79 |
| Guaranteed Interest Shore Land Improvement | 784 61 | 13,775 90 | 12,550 47 | 2,010 04 | 12,642 23 | 14,034 40 | 617 87 |
| United States Social Hygiene | ..... | 18,476 74 | 10,084 24 | 8,392 50 | 21,720 40 | 25,227 81 | 4,885 09 |
| Motor Vehicle | ..... | 2,196,688 15 | 1,162,062 33 | 1,084,625 82 | 2,905,964 89 | 2,503,862 58 | 1,486,728 13 |
| Reclamation Revolving | ..... | 100,000 00 | 9,578 24 | 90,421 76 | 432,234 03 | 199,305 85 | 323,349 94 |
| Agricultural Seed Revolving | ..... | 393 35 | 316 61 | 76 74 | 709 44 | 597 57 | 188 61 |
| Drugless Practitioners | ..... | 8,075 00 | ..... | 8,075 00 | 2,421 40 | 1,200 00 | 9,296 40 |
| Centralia Normal | ..... | ..... | ..... | ..... | 10 00 | ..... | 10 00 |
| Nautical School | ..... | ..... | ..... | ..... | 50,000 00 | 13,641 30 | 36,358 70 |
| Shore Land Improvement | ..... | ..... | ..... | ..... | 52,272 45 | 47,731 50 | 4,540 95 |
| Totals | $5,372,820 17 | $18,213,301 74 | $16,570,991 51 | $7,015,130 40 | $25,090,997 95 | $26,448,549 79 | $5,657,578 56 |
| Less transfer between funds (for detail see page....) | ..... | 379,960 09 | 379,960 09 | ..... | 236,737 44 | 236,737 44 | ..... |
| Grand total receipts, disbursements and balances | $5,372,820 17 | $17,833,341 65 | $16,191,031 42 | $7,015,130 40 | $24,854,260 51 | $26,211,812 35 | $5,657,578 56 |

* Overdrawn.

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## STATEMENT NO. 4—PROBABLE CO NDITION OF FUNDS APRIL 1, 1921.

| FUNDS | Unexpended Balance of Appropriations | Outstanding Warrants and Bonds | Total Debits | Balance | Total Credits | Cash on Hand September 30, 1920 | Uncollected Tax September 30, 1920 | Estimated Receipts Other Than Taxes to April 1, 1920 |
|---|---|---|---|---|---|---|---|---|
| **State Funds derived from Taxation—** | | | | | | | | |
| General | $2,626,879 50 | $118,350 51 | $2,745,230 01 | *$1,861,161 88 | $884,068 13 | †$311,482 18 | $695,550 31 | $500,000 00 |
| Military | 477,003 89 | 3,639 91 | 480,643 80 | 71,004 43 | 551,647 73 | 475,226 22 | 71,421 51 | 5,000 00 |
| Public Highway | 719,843 77 | 88,353 79 | 808,197 56 | *171,142 02 | 637,055 54 | †371,038 92 | 258,094 46 | 750,000 00 |
| Permanent Highway | 1,509,707 46 | 60,238 15 | 1,569,945 61 | *122,348 10 | 1,447,597 51 | 1,018,683 35 | 398,914 16 | 35,000 00 |
| University | 420,029 96 | 22,785 46 | 442,815 42 | *21,594 56 | 421,220 86 | 232,691 64 | 185,029 22 | 3,500 00 |
| Washington State College | 243,007 27 | 18,703 05 | 261,710 32 | *11,054 67 | 250,655 65 | 136,917 87 | 111,237 78 | 2,500 00 |
| Bellingham Normal School | 116,242 64 | 14,126 85 | 130,369 49 | *16,737 13 | 113,632 36 | 77,744 26 | 35,538 10 | 350 00 |
| Cheney Normal School | 42,885 29 | 10,684 77 | 53,570 06 | *18,271 76 | 35,298 30 | 4,906 09 | 30,192 21 | 200 00 |
| Ellensburg Normal School | 57,795 18 | 6,821 95 | 64,617 13 | *9,655 08 | 54,962 05 | 30,438 64 | 24,223 41 | 300 00 |
| Capitol Building Construction | 1,642,954 11 | 168 63 | 1,643,122 74 | *1,223,402 78 | 419,719 96 | 296,694 18 | 116,525 83 | 4,500 00 |
| Reclamation Revolving | 988,953 30 | 3,162 61 | 992,115 91 | *569,746 52 | 422,369 39 | 323,349 94 | 97,519 45 | 1,500 00 |
| *Centralia Normal* | | | | 10 00 | 10 00 | 10 00 | | |
| **Permanent Funds Derived from the Sale of Granted Lands—** | | | | | | | | |
| School | | | | 537,255 05 | 537,255 05 | 13,740 05 | | 523,515 00 |
| Agricultural College | | | | 20,391 40 | 20,391 40 | 2,610 40 | | 17,781 00 |
| C., E., P. and R. I. | | | | 27,712 47 | 27,712 47 | 2,857 47 | | 24,855 00 |
| Normal School | | | | 39,978 03 | 39,978 03 | 9,831 03 | | 30,147 00 |
| Scientific School | | | | 10,432 23 | 10,432 23 | 926 23 | | 9,506 00 |
| University | | | | 12,596 70 | 12,596 70 | 2,496 70 | | 10,100 00 |
| **Current Funds Derived from the Investment of Permanent Funds—** | | | | | | | | |
| School | | | | 754,490 05 | 754,490 05 | 214,478 29 | 540,011 76 | |
| Agricultural College | | 193 20 | 193 20 | 15,380 05 | 15,573 25 | 4,993 25 | | 10,580 00 |
| C., E., P. and R. I. | | 91 20 | 91 20 | 19,230 53 | 19,321 73 | 3,861 73 | | 15,460 00 |
| Normal School | | 325 00 | 325 00 | 22,068 72 | 22,408 72 | 7,478 72 | | 14,980 00 |
| Scientific School | | 929 15 | 929 15 | 22,335 64 | 23,264 79 | 11,892 79 | | 11,372 00 |
| University | | | | 45,955 72 | 45,955 72 | 45,955 72 | | |
| **Trust Funds—** | | | | | | | | |
| United States | | 834 07 | 834 07 | 33,738 41 | 34,572 48 | 9,172 48 | | 25,400 00 |
| Morrill | | 1,108 31 | 1,108 31 | 25,528 69 | 26,637 00 | 26,637 00 | | |
| Adams | | 416 66 | 416 66 | 5,639 92 | 6,056 58 | 2,306 58 | | 3,750 00 |
| Hatch | | 188 59 | 188 59 | 4,541 50 | 4,730 09 | 980 09 | | 3,750 00 |
| Smith-Lever | | 2,484 27 | 2,484 27 | 46,502 21 | 48,986 48 | 21,986 48 | | 27,000 00 |
| Vocational Education | | 3,970 90 | 3,970 90 | 19,020 25 | 22,991 15 | 4,991 15 | | 18,000 00 |
| Forest Reserve | | | | 74,261 89 | 74,261 89 | 74,261 89 | | |
| College | | 15,881 62 | 15,881 62 | 124,726 40 | 140,608 02 | 43,848 02 | | 96,760 00 |

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| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Oyster Reserve | 549 98 | | 549 98 | 7,963 09 | 8,513 07 | 7,338 07 | | 1,175 00 |
| Fisheries | 74,592 66 | 1,649 43 | 76,242 09 | 5,489 98 | 81,732 07 | 20,647 07 | | 61,085 00 |
| Deposit Interest | | | | 112,765 16 | 112,765 16 | 62,765 16 | | 50,000 00 |
| Game | 30,921 07 | 419 84 | 31,340 91 | 55,449 50 | 86,790 41 | 76,232 41 | | 10,558 00 |
| Capitol Building | 179,000 00 | 176,324 15 | 355,324 15 | *334,533 28 | 20,790 87 | 2,646 87 | | 18,144 00 |
| A.-Y.-P. Exposition | | 1,054 06 | 1,054 06 | 121 23 | 1,175 29 | 1,175 29 | | |
| University of Washington Building | 458,305 96 | | 458,305 96 | *113,750 17 | 344,555 79 | 306,132 79 | | 38,423 00 |
| Harbor Improvement | 60,807 26 | | 60,807 26 | *38,665 13 | 22,142 13 | 9,839 13 | | 12,303 00 |
| Accident | 1,066,301 15 | 113,313 62 | 1,179,614 77 | 853,412 78 | 2,033,027 55 | 1,071,789 55 | | 961,238 00 |
| Medical Aid | 686,677 56 | 25,411 62 | 712,089 18 | *402,327 84 | 309,761 34 | 184,761 34 | | 125,000 00 |
| Guaranteed Interest on A.-Y.-P. E. Warrants, Series B | | | | 198 02 | 198 02 | 198 02 | | |
| Shore Land Improvement | | 202,637 19 | 202,637 19 | *186,096 24 | 16,540 95 | 4,540 95 | | 12,000 00 |
| U. S. Social Hygiene | | 4,140 63 | 4,140 63 | 12,744 46 | 16,885 09 | 4,885 09 | | 12,000 00 |
| Motor Vehicle | 681,408 40 | 45,651 14 | 727,059 54 | 2,919,668 59 | 3,646,728 13 | 1,436,728 13 | | 2,210,000 00 |
| Nautical School | | 7,179 62 | 7,179 62 | 29,179 08 | 36,358 70 | 36,358 70 | | |
| Guaranteed Interest on Shore Land Improvement Warrants | | | | 6,617 87 | 6,617 87 | 617 87 | | 6,000 00 |
| Agricultural Seed Revolving | 49,085 82 | | 49,085 82 | *48,747 21 | 338 61 | 188 61 | | 150 00 |
| Drugless Practitioners | | | | 10,896 40 | 10,896 40 | 9,296 40 | | 1,600 00 |
| Powder Revolving Fund | 500,000 00 | | 500,000 00 | *500,000 00 | | | | |
| Totals | $12,632,951 73 | $951,239 95 | $13,584,191 68 | $296,087 08 | $13,882,278 76 | $5,657,578 56 | $2,559,258 20 | $5,665,442 00 |

* Deficiency.
† Overdrawn.

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## STATEMENT NO. 5—TRANSFER ACCOUNT—1918-1920.

| FUNDS | For Period Beginning October 1, 1918, and Ending September 30, 1919 | | For Period Beginning October 1, 1919, and Ending September 30, 1920 | |
|---|---|---|---|---|
| | Dr. | Cr. | Dr. | Cr. |
| General | $144,678 19 | $29,203 34 | $23,402 56 | $16,688 81 |
| Military | ..... | 3,071 52 | ..... | 4,865 00 |
| Public Highway | 9,782 62 | 17,339 43 | 184 72 | 10,047 16 |
| Permanent Highway | 51,425 55 | 40,381 37 | ..... | 31,676 57 |
| University | ..... | 3,586 89 | ..... | 5,440 65 |
| Washington State College | ..... | 1,304 26 | ..... | 2,435 21 |
| Bellingham Normal | ..... | 84 04 | ..... | 765 89 |
| Cheney Normal | ..... | 8,741 39 | 2,114 99 | 537 78 |
| Ellensburg Normal | 1,305 64 | ..... | ..... | 422 68 |
| Capitol Building Construction | ..... | 3,264 81 | 10,481 25 | 9,054 40 |
| Game | ..... | 414 39 | ..... | 731 80 |
| Fisheries | 75 00 | 2,644 56 | 50 00 | 534 69 |
| Oyster Reserve | ..... | 14 92 | 2 38 | 68 38 |
| Medical Aid | ..... | 3,569 43 | ..... | 3,681 01 |
| Accident | 53 50 | 69,183 42 | ..... | 89,488 05 |
| Current School | ..... | 8,714 26 | 475 00 | 12,037 36 |
| Permanent School | ..... | 255 17 | ..... | ..... |
| University Current | ..... | 442 43 | ..... | 466 05 |
| United States | ..... | 881 14 | ..... | 419 85 |
| Capitol Building | 52,000 00 | 148 23 | 62,000 00 | 126 35 |
| Scientific School Current | ..... | 5,396 90 | ..... | 731 54 |
| Agricultural College Current | ..... | 8,987 29 | ..... | 520 59 |
| C., E., P. and R. I. Current | ..... | 551 40 | ..... | 620 78 |
| Normal School Current | ..... | 2,359 75 | ..... | 1,303 16 |
| A.-Y.-P. Exposition | 1,174 97 | 74 50 | 2,435 54 | ..... |
| A.-Y.-P. Exposition Guaranteed Interest | ..... | 1,174 97 | ..... | ..... |
| Medical Examiners | 2,170 42 | 42 03 | ..... | ..... |
| U. S. Vocational Education | ..... | 207 17 | ..... | 248 44 |
| College | ..... | 1,422 76 | ..... | 1,727 57 |
| Deposit Interest | 102,202 12 | ..... | 123,549 69 | ..... |
| University of Washington Building | ..... | 945 81 | ..... | 3,008 92 |
| Shore Land Guaranteed Interest | ..... | 13,775 90 | ..... | 12,642 23 |
| U. S. Social Hygiene | ..... | 3,051 06 | ..... | 10,100 65 |
| Motor Vehicle | 14,723 22 | 51,425 55 | 12,073 87 | 13,807 41 |
| Reclamation Revolving | 368 86 | 100,000 00 | ..... | 963 78 |
| Agricultural Seed Revolving | ..... | 290 10 | ..... | 1 55 |
| Drugless Practitioners | ..... | 8,075 00 | ..... | 71 40 |
| Harbor Improvement | ..... | ..... | 17 44 | ..... |
| Shore Land Improvement | ..... | ..... | ..... | 2,581 73 |
| Totals | $379,960 09 | $379,960 09 | $236,737 44 | $236,737 44 |

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## STATEMENT NO. 6—DETAIL OF TRANSFER BETWEEN FUNDS—1918-1920.

For period beginning October 1, 1918, and ending September 30, 1919.

| From | To | Cause of Transfer | | Transferred by Warrant | Transferred by Cash |
|---|---|---|---|---|---|
| General | Guaranteed Shore Land Interest | Payment of interest | | $13,775 90 | |
| General | Permanent School | Correction of receipt No. 6,706 | | | $255 17 |
| General | Guaranteed A.-Y.-P. E. Interest | Payment of interest | | 1,174 97 | |
| General | Fisheries | Account Chapter 123, Laws 1919 | | | 2,140 28 |
| General | Reclamation Revolving | Account Chapter 158, Laws 1919 | | 100,000 00 | |
| General | Agricultural Seed Revolving | Account receipts credited to wrong fund | | | 290 10 |
| General | Cheney Normal | Warrant drawn on wrong fund | | 8,400 00 | |
| General | U. S. Social Hygiene | Account Chapter 199, Laws 1919 | | 3,000 00 | |
| General | Drugless Examiners | Account deposit credited to wrong fund | | | 8,075 00 |
| General | Scientific Current | Correction of appropriation accounts | | 4,135 41 | |
| General | Agricultural Current | Correction of appropriation accounts | | 3,431 36 | |
| Accident | Medical Aid | Correction of receipt No. 2,350 | | | 53 50 |
| A.-Y.-P. Exposition | General | Return of guaranteed interest | | | 1,174 97 |
| Public Highway | Permanent Highway | Estimate paid from wrong fund | | 6,216 62 | |
| Public Highway | Permanent Highway | Account Chapter 104, Laws 1913 | | | 3,566 00 |
| Permanent Highway | Motor Vehicle | Account Chapter 46, Sec. 18, Laws 1919 | | | 51,425 55 |
| Ellensburg Normal | Normal School Current | Correction of appropriation accounts | | 1,305 64 | |
| Deposit Interest | | Distribution of interest from deposits | | | 102,202 12 |
| | General | | $25,489 09 | | |
| | Military | | 3,071 52 | | |
| | Public Highway | | 10,361 21 | | |
| | Permanent Highway | | 22,853 75 | | |
| | University | | 3,536 89 | | |
| | Washington State College | | 1,304 26 | | |
| | Bellingham Normal | | 84 04 | | |
| | Cheney Normal | | 341 39 | | |
| | Game | | 414 39 | | |
| | Fisheries | | 504 28 | | |
| | Oyster Reserve | | 14 82 | | |
| | Medical Aid | | 3,515 93 | | |
| | Accident | | 11,188 42 | | |
| | Current School | | 8,639 26 | | |
| | University Current | | 442 43 | | |
| | United States | | 881 14 | | |
| | Capitol Building | | 143 23 | | |
| | Capitol Building Construction | | 3,264 81 | | |
| | Scientific Current | | 1,251 49 | | |
| | Agricultural Current | | 555 98 | | |
| | C., E., P. and R. I. Current | | 551 40 | | |
| | Normal Current | | 1,054 11 | | |

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| | | | | |
|---|---|---|---|---|
| | A.-Y.-P. Exposition | 74 50 | | |
| | Medical Examiners | 42 08 | | |
| | College | 1,422 76 | | |
| | University of Washington Bldg. | 945 51 | | |
| | U. S. Vocational Education | 207 17 | | |
| | U. S. Social Hygiene | 51 06 | | |
| Capitol Building | Accident | Payment of bonds | 31,000 00 | 21,000 00 |
| Fisheries | Current School | Correction of Pacific County's remittance | | 75 00 |
| Medical Examiners | General | | | 2,170 42 |
| Motor Vehicle | Public Highway | Warrant drawn on wrong fund | 6,978 22 | |
| Motor Vehicle | Permanent Highway | Account Chapter 54, Laws 1919 | | 7,745 00 |
| Reclamation Revolving | General | Warrant drawn on wrong fund | 368 86 | |
| Totals | | | $179,786 98 | $200,173 11 |
| Transfers by Cash | | $200,173 11 | | |
| Transfers by Warrant | | 179,786 98 | | |
| Total transferred for period ending September 30, 1919 | | $379,960 09 | | |

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**Statement No. 6—DETAIL OF TRANSFER BETWEEN FUNDS—1918- 1920.—Continued.**

For period beginning October 1, 1919, and ending September 30, 1920.

| From | To | Cause of Transfer | Transferred by Warrant | Transferred by Cash |
|---|---|---|---|---|
| General | Current School | Correction of error, Clarke County | | $21 00 |
| General | Shore Land Guaranteed Interest | Payment of interest on warrants | $12,642 28 | |
| General | Capitol Building | Error in deposit | | 35 00 |
| General | U. S. Social Hygiene | To equal U. S. deposit, Chap. 199, Laws 1919 | 9,941 83 | |
| General | C., E., P. and R. I. Current | Correction (See letter) | 62 50 | |
| General | Current School | School fines entered as D. and F. fines | | 675 00 |
| General | Drugless Examiners | Deposit credited to wrong fund | | 25 00 |
| Public Highway | Motor Vehicle | Correction (See letter) | 134 72 | |
| Harbor Improvement | General | Correction (See letter) | | 9 94 |
| Harbor Improvement | General | Correction (See letter) | | 7 50 |
| Capitol Building | Accident | Payment of bonds | 62,000 00 | |
| A.-Y.-P. Exposition | Shore Land Improvement | To apply on warrant indebtedness | | 2,435 54 |
| Fisheries | Current School | Correction | | 50 00 |
| Motor Vehicle | Permanent Highway | Account Chap. 54, Laws 1919 | | 10,320 73 |
| Motor Vehicle | Highway Revolving | Correction (See letter) | 1,753 14 | |
| Cheney Normal | General | Correction (See letter) | 2,114 99 | |
| Oyster Reserve | General | Correction (See letter) | | 2 38 |
| Current School | Accident | Correction (See letter) | | 475 00 |
| Capitol Building Const'n. | Accident | Interest on bonds | 10,481 25 | |
| Deposit Interest | | Distribution of interest earned from deposits | | 123,549 69 |
| | General | $14,504 00 | | |
| | Military | 4,365 00 | | |
| | Public Highway | 8,294 02 | | |
| | Permanent Highway | 21,355 84 | | |
| | University | 5,440 65 | | |
| | Washington State College | 2,435 21 | | |
| | Bellingham Normal | 765 89 | | |
| | Cheney Normal | 587 78 | | |
| | Ellensburg Normal | 422 68 | | |
| | Capitol Building Construction | 9,064 40 | | |
| | Game | 731 80 | | |
| | Fisheries | 534 69 | | |
| | Oyster Reserve | 68 38 | | |
| | Medical Aid | 3,681 01 | | |
| | Accident | 15,581 80 | | |
| | Current School | 11,221 36 | | |
| | University Current | 466 05 | | |
| | United States | 419 85 | | |
| | Capitol Building | 91 35 | | |
| | Scientific School Current | 731 54 | | |

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| | | | | |
|---|---|---|---|---|
| | Agricultural College Current ... | 520 59 | | |
| | O., E., P. and R. I. Current ... | 558 28 | | |
| | Normal School Current ..... | 1,303 16 | | |
| | Shore Land Improvement ..... | 96 19 | | |
| | Drugless Practitioners ..... | 46 40 | | |
| | U. S. Vocational Education .... | 248 44 | | |
| | College ..... | 1,727 57 | | |
| | Agricultural Seed Revolving .... | 1 55 | | |
| | University of Washington Bldg. | 3,008 92 | | |
| | Motor Vehicle ..... | 13,672 69 | | |
| | U. S. Social Hygiene ..... | 158 82 | | |
| | Reclamation Revolving ..... | 983 78 | | |
| Totals..... | ..... | ..... | $99,130 66 | $137,606 78 |
| Transfers by Cash..... | ..... | $137,606 78 | | |
| Transfers by Warrants... | ..... | 99,130 66 | | |
| Total for period ending September 30, 1920..... | ..... | $236,737 44 | | |

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## STATEMENT NO. 7—OPERATION OF WARRANTS.

| FUND | Outstanding October 1, 1918 | Issued | Redeemed | Outstanding September 30, 1919 | Issued | Redeemed | Outstanding September 30, 1920 |
|---|---|---|---|---|---|---|---|
| General— | | | | | | | |
| Outstanding last report | $116,948.72 | | | | | | |
| Plus redeemed refunded | 200.00 | | | | | | |
| Plus double payment account forgery | 10.50 | | | | | | |
| Less cancelled, not entered | 2.91 | | | | | | |
| | $117,156 31 | *$35 00 | †$1,099 46 | | | †$5,007 87 | |
| | | $4,151,772 52 | $4,062,086 88 | $185,777 49 | $5,611,853 74 | 5,674,272 85 | $118,350 51 |
| | | *146 85 | †7,146 75 | | *241 95 | †7,169 50 | |
| | | †20 00 | | | | | |
| Accident | 103,667 39 | 2,434,578 69 | 2,424,969 93 | 106,296 25 | 4,258,339 22 | 4,244,394 30 | 113,313 62 |
| Game | 1,992 34 | 42,088 09 | 39,784 74 | 4,295 69 | 39,752 69 | 42,628 54 | 419 84 |
| Scientific School Current | 201 66 | 18,048 87 | 18,250 53 | | 47,577 74 | 46,648 59 | 929 15 |
| Scientific School Permanent | | 110,000 00 | 101,000 00 | 9,000 00 | 129,200 00 | 138,200 00 | |
| Agricultural College Current | 568 18 | 18,756 10 | 19,306 08 | 18 20 | 43,944 79 | 43,769 79 | 193 20 |
| Agricultural College Permanent | | 60,450 00 | 60,450 00 | | 103,922 00 | 103,922 00 | |
| C., E., P. and R. I. Current | 194 52 | 37,061 64 | 31,107 74 | 6,148 42 | 36,844 58 | 42,901 80 | 91 20 |
| C., E., P. and R. I. Permanent | | 57,600 00 | 57,600 00 | | 92,250 00 | 92,250 00 | |
| Normal School Current | 90 00 | 33,937 09 | 24,900 98 | 9,126 11 | 35,522 33 | 44,323 44 | 325 00 |
| Normal School Permanent | | 122,000 00 | 117,000 00 | 5,000 00 | 115,800 00 | 120,800 00 | |
| A.-Y.-P. Exposition | 43,786 98 | | 41,214 87 | 2,572 11 | | 1,518 05 | 1,054 06 |
| Shore Land Improvement | 249,769 88 | | | 249,769 88 | | 47,132 69 | 202,637 19 |
| Capitol Building | 1,824 15 | 31,000 00 | 32,500 00 | 324 15 | 62,000 00 | 62,000 00 | 324 15 |
| Capitol Building Construction | 168 75 | 171,670 87 | 171,822 74 | 16 88 | 803,222 05 | 803,070 30 | 168 63 |
| | | | †123 03 | | | | |
| Military | 2,985 06 | 225,555 52 | 224,488 83 | 3,928 72 | 119,987 74 | 120,276 55 | 3,639 91 |
| | | *74 81 | †60 90 | | *11 72 | | |
| Public Highway | 70,374 28 | 1,352,444 80 | 1,379,616 97 | 43,216 02 | 3,322,060 48 | 3,276,954 43 | 88,353 79 |
| | | | †344 12 | | | | |
| Permanent Highway | 54,942 59 | 1,549,205 14 | 1,549,002 18 | 54,801 43 | 1,756,218 16 | 1,750,781 44 | 60,238 15 |
| | | | †1,474 58 | | | | |
| | | | | | | †105 00 | |
| University | 39,427 40 | 620,380 01 | 629,266 45 | 29,066 38 | 911,235 51 | 917,411 43 | 22,785 46 |
| University Building | | | | | 13,122 11 | 13,122 11 | |
| | | | †42 00 | | | | |
| Washington State College | 12,988 41 | 409,298 24 | 400,514 30 | 21,780 35 | 499,570 37 | 502,597 67 | 18,703 05 |
| Bellingham Normal | 8,934 76 | 110,406 87 | 107,232 05 | 12,109 58 | 148,650 78 | 146,633 51 | 14,126 85 |
| | | | †110 00 | | | | |
| | | | | | | †2,310 77 | |
| Cheney Normal | 717 27 | 141,776 77 | 142,256 91 | 127 13 | 175,596 77 | 162,728 36 | 10,684 77 |
| Ellensburg Normal | 2,614 84 | 99,519 55 | 94,654 53 | 7,479 86 | 107,689 49 | 108,347 40 | 6,821 95 |
| Current School | | 1,258,609 12 | 1,258,609 12 | | 1,805,398 92 | 1,805,398 92 | |

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Permanent School | | 1,394,725 00 | 1,395,225 00 | 59,500 00 | 2,625,020 00 | 2,684,520 00 | |
| University Current | | 32,369 08 | 32,369 08 | | | | |
| University Permanent | | 23,950 00 | 31,150 00 | | 29,200 00 | 29,200 00 | |
| Smith-Lever | 7,300 00 | 37,204 33 | 32,828 60 | 6,134 73 | 58,935 93 | 62,586 39 | 2,484 27 |
| Morrill | 1,378 23 | 44,494 97 | 45,789 97 | 183 33 | 65,168 11 | 64,198 13 | 1,108 31 |
| Adams | 226 76 | 15,094 42 | 15,067 71 | 253 47 | 15,678 61 | 15,515 42 | 416 66 |
| Hatch | 483 66 | 14,340 07 | 14,598 04 | 225 69 | 15,872 24 | 15,909 34 | 188 59 |
| | | | †696 81 | | | | |
| College | 12,758 60 | 153,979 54 | 165,303 59 | 5,787 74 | 195,278 25 | 185,129 37 | 15,831 62 |
| Oyster | 185 00 | 7,429 05 | 7,011 73 | 602 32 | 2,845 25 | 3,447 57 | |
| Forest Reserve | | 42,457 38 | 42,457 38 | | 54,772 57 | 54,772 57 | |
| | | | †11 97 | | | | |
| United States | 1,368 86 | 75,608 99 | 76,968 88 | 2 00 | 72,767 89 | 71,935 82 | 834 07 |
| Harbor Improvement | | 31,504 26 | 31,504 26 | | 27,071 29 | 27,071 29 | |
| | | | †87 10 | | | | |
| Fisheries | 11,372 66 | 108,081 98 | 107,054 86 | 12,262 68 | 118,479 02 | 128,981 20 | 1,649 43 |
| | | | | | | †161 07 | |
| | | | †48 90 | | | †322 50 | |
| Medical Aid | 7,796 00 | 212,012 65 | 213,585 86 | 6,173 89 | 394,127 54 | 374,567 31 | 25,411 62 |
| U. S. Vocational Education | 761 18 | 21,997 59 | 21,587 56 | 1,171 21 | 35,562 47 | 32,762 78 | 3,970 90 |
| | | | | | | †25 00 | |
| U. S. Social Hygiene | | 10,266 84 | 10,084 24 | 182 60 | 29,210 84 | 25,227 81 | 4,140 63 |
| | | | †54 18 | | | | |
| Motor Vehicle | | 1,189,421 02 | 1,154,317 33 | 35,049 51 | 2,504,143 48 | 2,498,541 85 | 45,651 14 |
| Reclamation Revolving | | 10,244 69 | 9,578 24 | 666 45 | 201,802 01 | 199,305 85 | 3,162 61 |
| Agricultural Seed Revolving | | 322 26 | 316 61 | 5 65 | 591 92 | 597 57 | |
| Drugless Practitioners | | | | | 1,200 00 | 1,200 00 | |
| Nautical School | | | | | 20,820 92 | 13,641 30 | 7,179 62 |
| | | ‡20 00 | | | | | |
| | | *256 66 | †11,299 80 | | *253 67 | †15,101 71 | |
| Totals | $757,744 72 | $16,487,014 01 | $16,354,829 67 | $878,905 92 | $26,207,317 81 | $26,296,135 74 | $775,239 95 |

‡ Cancelled in error. * Duplicates issued on acount of forgery. † Cancelled warrants.

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## EXHIBIT NO. 1.—WARRANTS SUBJECT TO CANCELLATION.

(Sec. 9014, Rem. Codes and Statutes of Washington.)

| Number | Amount | Total |
|---|---|---|
| General Fund— | | |
| 187,276 | $20 27 | |
| 187,355 | 192 90 | |
| 211,632 | 2 20 | |
| 211,762 | 2 40 | |
| 212,259 | 4 30 | |
| 212,436 | 3 20 | |
| 212,548 | 5 00 | |
| 212,886 | 2 10 | |
| | | $242 87 |
| Accident Fund— | | |
| 29,500 | $8 05 | |
| 29,747 | 5 75 | |
| 29,895 | 15 60 | |
| 29,914 | 13 85 | |
| 30,295 | 3 45 | |
| 32,806 | 4 05 | |
| 33,016 | 18 45 | |
| 33,222 | 20 75 | |
| 33,255 | 14 85 | |
| 33,851 | 31 15 | |
| 34,441 | 25 35 | |
| 34,792 | 3 45 | |
| 35,121 | 6 90 | |
| 36,100 | 2 50 | |
| 36,274 | 12 10 | |
| 36,791 | 30 00 | |
| 36,997 | 8 05 | |
| 37,639 | 47 30 | |
| 37,765 | 6 90 | |
| 37,973 | 10 00 | |
| 38,120 | 25 00 | |
| 38,520 | 11 55 | |
| 38,589 | 4 05 | |
| 39,647 | 27 80 | |
| 40,094 | 31 15 | |
| 40,122 | 16 15 | |
| 40,227 | 5 20 | |
| 41,394 | 30 00 | |
| 41,426 | 60 00 | |
| 41,562 | 10 15 | |
| 41,701 | 5 00 | |
| 41,715 | 25 00 | |
| 41,718 | 35 00 | |
| 41,785 | 25 00 | |
| 41,857 | 6 00 | |
| 41,874 | 12 10 | |
| 42,209 | 7 50 | |
| 42,681 | 5 20 | |
| 42,996 | 6 35 | |
| 43,091 | 30 00 | |
| 43,197 | 27 80 | |
| 43,439 | 20 00 | |
| 43,660 | 35 00 | |

| Number | Amount | Total |
|---|---|---|
| Accident Fund— | | |
| 44,352 | $16 15 | |
| 45,450 | 12 60 | |
| 46,529 | 6 90 | |
| 46,832 | 5 75 | |
| 47,231 | 11 25 | |
| 47,729 | 5 00 | |
| 47,746 | 35 00 | |
| 47,813 | 25 00 | |
| 47,897 | 12 10 | |
| 47,907 | 20 00 | |
| 48,433 | 4 05 | |
| 49,747 | 2 50 | |
| 49,763 | 35 00 | |
| 49,829 | 25 00 | |
| 49,836 | 35 00 | |
| 49,897 | 6 00 | |
| 49,923 | 20 00 | |
| 50,060 | 3 60 | |
| 50,665 | 6 90 | |
| 51,475 | 7 95 | |
| 51,479 | 8 05 | |
| 51,528 | 94 60 | |
| 51,718 | 8 05 | |
| 51,901 | 20 00 | |
| 52,028 | 20 50 | |
| 52,044 | 35 00 | |
| 52,117 | 35 00 | |
| 52,178 | 6 00 | |
| 52,204 | 20 00 | |
| 52,278 | 12 50 | |
| | | $1,303 95 |
| Military Fund— | | |
| 13,713 | $3 95 | |
| 13,933 | 4 00 | |
| 14,290 | 4 50 | |
| 14,441 | 50 | |
| 14,567 | 90 | |
| 14,723 | 58 | |
| 14,816 | 9 90 | |
| 14,916 | 81 | |
| | | $25 14 |
| Public Highway Fund— | | |
| 14,489 | $0 75 | |
| 17,922 | 32 00 | |
| 18,441 | 16 20 | |
| 19,453 | 7 80 | |
| | | $56 75 |
| Grand total subject to cancellation | | $1,628 21 |

## STATEMENT NO. 8.—OPERATION OF BONDS.

| | |
|---|---|
| Capitol Building Fund— | |
| Outstanding October 1, 1918 | $290,000 00 |
| Redeemed since | 114,000 00 |
| Outstanding September 30, 1920 | $176,000 00 |
| Bonds number 87 to 132, inclusive, at $1,000.00 | $96,000 00 |
| Bonds number 35 to 50, inclusive, at $5,000.00 | 80,000 00 |
| Total | $176,000 00 |

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**STATEMENT NO. 9.**

**Cash Account in Detail by Funds.**

Showing the particular sources of receipts and disbursements of all funds for the periods ending September 30, 1919, and September 30, 1920.

**GENERAL FUND.**

| RECEIPTS | |
|---|---|
| Agriculture Commissioner... | $26,873 20 |
| Attorney General ..... | 497 30 |
| Auditor ..... | 6,457 65 |
| Bank Examiner ..... | 29,303 24 |
| Board of Barber Examiners. | 5,412 50 |
| Board of Chiropody Examiners ..... | 280 00 |
| Board of Chiropractic Examiners ..... | 1,790 00 |
| Board of Dental Examiners. | 2,190 00 |
| Board of Drugless Examiners ..... | 8,075 00 |
| Board of Embalmers Examiners ..... | 832 00 |
| Board of Medical Examiners | 2,375 00 |
| Board of Nurse Examiners.. | 1,304 00 |
| Board of Optometry Examiners ..... | 676 00 |
| Board of Osteopathy Examiners ..... | 1,845 00 |
| Board of Pharmacy Examiners ..... | 6,612 00 |
| Board of Veterinary Examiners ..... | 225 00 |
| Clerk of Supreme Court.... | 6,259 93 |
| Capitol Commission ..... | 56 00 |
| Commissioner of Deeds..... | 5 00 |
| Factory Inspector ..... | 11,790 00 |
| Governor, extradition ..... | 372 09 |
| Governor, notary ..... | 14,290 00 |
| Grain inspection ..... | 38,081 43 |
| Hotel inspection ..... | 11,251 50 |
| Health Commissioner ..... | 462 50 |
| Hydraulic Engineer ..... | 1,693 77 |
| Insurance Commissioner.... | 621,367 27 |
| Land Commissioner, fees.... | 7,458 25 |
| Land Commissioner, forfeits. | 647 20 |
| Land Commissioner, drainage tax ..... | 263 67 |
| Librarian ..... | 1,863 70 |
| Mine inspection ..... | 101 00 |
| Public Service Commission.. | 2,083 75 |
| Railroad Commission ..... | 3 00 |
| Secretary of State..... | 233,796 21 |
| Supt. of Public Instruction.. | 127 23 |
| Tax Commissioner, attorney fees ..... | 30 00 |
| Steamboat inspection ..... | 800 00 |
| Taxes, general ..... | 1,682,868 56 |
| Taxes, inheritance ..... | 225,779 69 |
| Taxes, horticulture ..... | 6 15 |
| Taxes, privilege ..... | 61,690 56 |
| Dairy and food fines..... | 3,600 00 |
| Liquor licenses ..... | 1,854 19 |
| Tide land revenues..... | 65,728 69 |
| Harbor area revenues..... | 6,016 97 |
| Penitentiary receipts ..... | 138,372 23 |
| School supplies ..... | 1,563 18 |
| Interest on Land Commissioner's balance ..... | 1,215 16 |
| Port Districts, rentals, 25%. | 1,092 65 |
| Sale of public property, miscellaneous ..... | 125 35 |
| Sale of public property, institutions ..... | 16,942 90 |
| Deposit of security..... | 277 28 |
| Forest fire service..... | 7,594 85 |
| Refunds ..... | 2,526 25 |

| DISBURSEMENTS | |
|---|---|
| Warrants redeemed .....$3,948,169 24 | |
| Warrants redeemed, transfers ..... | 133,917 64 |
| Cash transfers ..... | 10,760 55 |
| Interest on warrants..... | 904 30 |
| Cash balance Sept. 30, 1919. | 547,877 58 |

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**Statement No. 9—Continued.**

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| To close account on normal bond exchange | $0 45 | | |
| Rent of wire on Wenatchee bridge | 50 00 | | |
| Sale of boats and nets | 2,140 28 | | |
| Attorney fees | 5 00 | | |
| Reimbursement on appropriation for Fred McGonagle | 43 11 | | |
| Total receipts | $3,267,044 89 | | |
| Cash transfers, deposit interest | 25,489 09 | | |
| Cash transfers, other | 3,345 39 | | |
| Warrant transfers | 368 86 | | |
| Cash balance Oct. 1, 1918 | 1,345,381 08 | | |
| Total | $4,641,629 31 | Total | $4,641,629 31 |

| RECEIPTS. | | DISBURSEMENTS | |
|---|---|---|---|
| Agriculture Commissioner | $9,741 89 | Warrants redeemed | $5,651,626 29 |
| Attorney General | 1,097 73 | Transfer warrants redeemed | 22,646 56 |
| Auditor | 8,776 10 | Transfer, cash | 756 00 |
| Bank Examiner | 25,752 81 | Cash overdrawn Sept. 30, 1920 | 311,482 18 |
| Board of Architect Examiners | 5,750 00 | | |
| Board of Barber Examiners | 6,411 50 | | |
| Board of Chiropody Examiners | 238 00 | | |
| Board of Chiropractic Examiners | 3,394 00 | | |
| Board of Dental Examiners | 3,650 00 | | |
| Board of Drugless Examiners | 25 00 | | |
| Board of Embalmers Examiners | 633 00 | | |
| Board of Medical Examiners | 4,108 68 | | |
| Board of Nurses Examiners | 1,212 00 | | |
| Board of Optometry Examiners | 946 00 | | |
| Board of Osteopath Examiners | 1,820 00 | | |
| Board of Pharmacy Examiners | 7,107 00 | | |
| Board of Veterinary Examiners | 180 00 | | |
| Capitol Commission | 88 00 | | |
| Clerk Supreme Court | 7,111 99 | | |
| Commissioner of Deeds | 15 00 | | |
| Factory inspection | 30 00 | | |
| Governor, notary | 14,400 00 | | |
| Governor, extradition | 32 00 | | |
| Grain inspection | 57,807 91 | | |
| Hotel inspection | 11,728 00 | | |
| Health Commissioner | 543 00 | | |
| Hydraulic Engineer | 2,263 11 | | |
| Insurance Commissioner | 748,531 87 | | |
| Land Commissioner, fees | 6,501 21 | | |
| Land Commissioner, forfeits | 660 50 | | |
| Land Commissioner, tide land receipts | 41,603 03 | | |
| Land Commissioner, harbor area receipts | 4,113 49 | | |
| Librarian | 684 75 | | |
| Mine inspection | 128 00 | | |
| Public Service Commission | 2,454 00 | | |
| Secretary of State | 267,183 38 | | |
| Superintendent of Public Instruction | 87 50 | | |
| Tax Commissioner, attorney fees | 10 00 | | |
| Taxes, general | 3,025,978 54 | | |
| Taxes, inheritance | 295,375 27 | | |
| Taxes, horticulture | 201 70 | | |

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**Statement No. 9—GENERAL FUND—Continued.**

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Taxes, privilege | $105,378 19 | | |
| Dairy and food fines | 3,923 25 | | |
| School supplies | 1,571 95 | | |
| Interest on Land Commissioner's balance | 2,186 02 | | |
| Port Districts, 25% of rentals | 3,548 28 | | |
| Sale of public property, miscellaneous | 2,150 00 | | |
| Sale of public property, institution | 13,725 11 | | |
| Deposit of security | 346 30 | | |
| Refunds | 403 64 | | |
| Penitentiary | 80,851 13 | | |
| Steamboat inspection | 595 00 | | |
| State Fair, account Supreme Court decision | 15,860 05 | | |
| Tide land notes and interest | 115 40 | | |
| Total receipts | $4,799,080 28 | | |
| Transfer, cash, deposit interest | 14,504 00 | | |
| Transfer, cash, other | 19 82 | | |
| Transfers, warrants | 2,114 99 | | |
| Cash balance Oct. 1, 1919 | 547,877 58 | | |
| Total | $5,363,546 67 | Total | $5,363,546 67 |

**MILITARY FUND.**

| RECEIPTS. | | DISBURSEMENTS | |
|---|---|---|---|
| Cash balance Oct. 1, 1918 | $183,587 49 | Warrants redeemed | $224,438 83 |
| Taxes | 291,108 76 | Cash balance Sept. 30, 1919. | 255,077 69 |
| Fines and rent | 1,580 00 | | |
| Sale of property | 168 75 | | |
| Transfers, cash, deposit interest | 3,071 52 | | |
| Total | $479,516 52 | Total | $479,516 52 |
| Cash balance Oct. 1, 1919 | $255,077.69 | Warrants redeemed | $120,276 55 |
| Taxes | 331,641 29 | Cash balance Sept. 30, 1920. | 475,226 22 |
| Fines and rent | 1,409 57 | | |
| Refunds | 1,929 22 | | |
| Condemned portion of Murray site | 580 00 | | |
| Transfers, cash, deposit interest | 4,865 00 | | |
| Total | $595,502 77 | Total | $595,502 77 |

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**Statement No. 9—Continued.**

## PUBLIC HIGHWAY FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $558,720 64 | Warrants redeemed ..... | $1,373,400 35 |
| Taxes ..... | 975,962 51 | Warrants redeemed, transfers ..... | 6,216 62 |
| Federal aid ..... | 63,640 42 | Transfers by cash ..... | 3,566 00 |
| Judgment ..... | 50 00 | Cash balance Sept. 30, 1919. | 232,624 84 |
| Sale of logs ..... | 20 00 | | |
| Refund account forgery.... | 74 81 | | |
| Transfers, cash, deposit interest ..... | 10,361 21 | | |
| Transfer by warrant..... | 6,978 22 | | |
| Total ..... | $1,615,807 81 | Total ..... | $1,615,807 81 |
| Cash balance, Oct. 1, 1919.. | $232,624 84 | Warrants redeemed ..... | $3,276,819 71 |
| Taxes ..... | 1,111,373 12 | Warrants redeemed, transfers | 134 72 |
| Federal aid ..... | 1,551,858 67 | Cash overdrawn Sept. 30, 1920 ..... | 371,038 92 |
| Refund ..... | 11 72 | | |
| Transfer by warrant..... | 1,753 14 | | |
| Transfer by cash, deposit interest ..... | 8,294 02 | | |
| Total ..... | $2,905,915 51 | Total ..... | $2,905,915 51 |

## PERMANENT HIGHWAY FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct 1, 1918....| $1,124,536 42 | Warrants redeemed ..... | $1,549,002 18 |
| Taxes ..... | 1,390,527 70 | Transfers by cash..... | 51,425 55 |
| Automobile licenses ..... | 92,816 80 | Cash balance Sept. 30, 1919. | 1,118,706 02 |
| Federal aid ..... | 34,211 27 | | |
| Fines ..... | 36,660 19 | | |
| Transfers, cash, deposit interest ..... | 22,853 75 | | |
| Transfers, cash, other..... | 11,311 00 | | |
| Transfers by warrants..... | 6,216 62 | | |
| Total ..... | $2,719,133 75 | Total ..... | $2,719,133 75 |
| Cash balance Oct. 1, 1919...| $1,118,706 02 | Warrants redeemed ..... | $1,750,781 44 |
| Taxes ..... | 1,581,505 07 | Cash balance Sept. 30, 1920.. | 1,018,683 35 |
| Fines ..... | 37,577 13 | | |
| Transfers, cash, deposit interest ..... | 21,355 84 | | |
| Transfers, cash, other ..... | 10,320 73 | | |
| Total ..... | $2,769,464 79 | Total ..... | $2,769,464 79 |

## UNIVERSITY FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $235,182 40 | Warrants redeemed ..... | $629,266 45 |
| Taxes ..... | 716,505 39 | Cash balance Sept. 30, 1919. | 325,958 23 |
| Transfers, cash, deposit interest ..... | 3,536 89 | | |
| Total ..... | $955,224 68 | Total ..... | $955,224 68 |
| Cash balance Oct. 1, 1919... | $325,958 23 | Warrants redeemed ..... | $917,411 43 |
| Taxes ..... | 818,704 19 | Cash balance Sept. 30, 1920. | 232,691 64 |
| Transfers, cash, deposit interest ..... | 5,440 65 | | |
| Total ..... | $1,150,103 07 | Total ..... | $1,150,103 07 |

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**Statement No. 9—Continued.**

## WASHINGTON STATE COLLEGE FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance, Oct. 1, 1918.. | $99,062 29 | Warrants redeemed ..... | $400,514 30 |
| Taxes ..... | 437,444 51 | Cash balance Sept. 30, 1919. | 137,296 76 |
| Transfers, cash, deposit interest ..... | 1,304 26 | | |
| Total ..... | $537,811 06 | Total ..... | $537,811 06 |
| Cash balance Oct. 1, 1919... | $137,296 76 | Warrants redeemed ..... | $502,597 67 |
| Taxes ..... | 499,783 57 | Cash balance Sept. 30, 1920. | 136,917 87 |
| Transfers, cash, deposit interest ..... | 2,435 21 | | |
| Total ..... | $639,515 54 | Total ..... | $639,515 54 |

## BELLINGHAM NORMAL SCHOOL FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $14,923 47 | Warrants redeemed ..... | $107,232 05 |
| Taxes ..... | 147,722 65 | Cash balance Sept. 30, 1919.. | 55,498 11 |
| Transfers, cash, deposit interest ..... | 84 04 | | |
| Total ..... | $162,730 16 | Total ..... | $162,730 16 |
| Cash balance Oct. 1, 1919... | $55,498 11 | Warrants redeemed ..... | $146,633 51 |
| Taxes ..... | 168,113 77 | Cash balance Sept. 30, 1920. | 77,744 26 |
| Transfers, cash, deposit interest ..... | 765 89 | | |
| Total ..... | $224,377 77 | Total ..... | $224,377 77 |

## CHENEY NORMAL FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $30,901 07 | Warrants redeemed ..... | $142,256 91 |
| Taxes ..... | 125,534 40 | Cash balance Sept. 30, 1919. | 22,919 95 |
| Transfers, cash, deposit interest ..... | 341 39 | | |
| Transfers, by warrants..... | 8,400 00 | | |
| Total ..... | $165,176 86 | Total ..... | $165,176 86 |
| Cash balance Oct. 1, 1919... | $22,919 95 | Warrants redeemed ..... | $160,613 37 |
| Taxes ..... | 144,176 72 | Warrants redeemed, transfers ..... | 2,114 99 |
| Transfers, cash, deposit interest ..... | 537 78 | Cash balance Sept. 30, 1920. | 4,906 09 |
| Total ..... | $167,634 45 | Total ..... | $167,634 45 |

## ELLENSBURG NORMAL FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $8,733 29 | Warrants redeemed ..... | $93,348 89 |
| Taxes ..... | 104,471 36 | Warrants redeemed, transfers ..... | 1,305 64 |
| | | Cash balance Sept. 30, 1919. | 18,550 12 |
| Total ..... | $113,204 65 | Total ..... | $113,204 65 |
| Cash balance Oct. 1, 1919... | $18,550 12 | Warrants redeemed ..... | $108,347 40 |
| Taxes ..... | 119,813 24 | Cash balance Sept. 30, 1920. | 30,438 64 |
| Transfers, cash, deposit interest ..... | 422 68 | | |
| Total ..... | $138,786 04 | Total ..... | $138,786 04 |

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**Statement No. 9—Continued.**

## CAPITOL BUILDING CONSTRUCTION FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918.. | $230,966 97 | Warrants redeemed ..... | $171,822 74 |
| Taxes ..... | 480,521 36 | Cash balance Sept. 30, 1919. | 542,930 40 |
| Transfers, cash, deposit interest ..... | 3,264 81 | | |
| Total ..... | $714,753 14 | Total ..... | $714,753 14 |
| Cash balance Oct 1, 1919... | $542,930 40 | Warrants redeemed ..... | $792,589 05 |
| Taxes ..... | 549,779 63 | Transfers, by warrant..... | 10,481 25 |
| Transfers, cash, deposit interest ..... | 9,054 40 | Cash balance Sept. 30, 1920. | 298,694 13 |
| Total ..... | $1,101,764 43 | Total ..... | $1,101,764 43 |

## GAME FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918.. | $26,495 87 | Warrants redeemed ..... | $39,784 74 |
| Fines and licenses..... | 56,015 73 | Cash balance Sept. 30, 1919. | 43,141 25 |
| Transfers, cash, deposit interest ..... | 414 39 | | |
| Total ..... | $82,825 99 | Total ..... | $82,825 99 |
| Cash balance Oct. 1, 1919... | $43,141 25 | Warrants redeemed ..... | $42,628 54 |
| Fines and licenses..... | 74,977 90 | Cash balance Sept. 30, 1920. | 76,222 41 |
| Transfers, cash, deposit interest ..... | 731 80 | | |
| Total ..... | $118,850 95 | Total ..... | $118,850 95 |

## FISHERIES FUND.

| RECEIPTS | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $21,264 11 | Warrants redeemed ..... | $107,054 86 |
| Fish Commissioner's fees and licenses ..... | 101,383 30 | Transfers, cash ..... | 75 00 |
| Fines and licenses from counties ..... | 5,316 50 | Cash balance Sept. 30, 1919 .. | 26,351 11 |
| Judgment ..... | 2,562 50 | | |
| Refunds ..... | 310 00 | | |
| Transfer account Ch. 123, L. 1919, cash ..... | 2,140 28 | | |
| Transfers, cash, deposit interest ..... | 504 28 | | |
| Total ..... | $133,480 97 | Total ..... | $133,480 97 |
| Cash balance Oct. 1, 1919... | $26,351 11 | Warrants redeemed ..... | $128,931 20 |
| Fish Commissioner's fees and licenses ..... | 112,785 87 | Transfers, cash ..... | 50 00 |
| Fines and licenses from counties ..... | 9,881 60 | Cash balance Sept. 30, 1920. | 20,647 07 |
| Sale of automobile ..... | 75 00 | | |
| Transfers, cash, deposit interest ..... | 534 69 | | |
| Total ..... | $149,628 27 | Total ..... | $149,628 27 |

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**Statement No. 9—Continued.**

## OYSTER RESERVE FUND.

| RECEIPTS | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $503 77 | Warrants redeemed ..... | $7,011 73 |
| Land Commissioner..... | 1,379 60 | Cash balance Sept. 30, 1919. | 2,849 46 |
| Fish Commissioner ..... | 7,778 20 | | |
| Oyster Commission ..... | 184 80 | | |
| Transfers, cash, deposit interest ..... | 14 82 | | |
| Total ..... | $9,861 19 | Total ..... | $9,861 19 |
| Cash balance Oct. 1, 1919.... | $2,849 46 | Warrants redeemed ..... | $3,447 57 |
| Land Commissioner ..... | 2,179 33 | Transfer, cash ..... | 2 38 |
| Fish Commissioner..... | 5,506 05 | Cash balance Sept. 30, 1920. | 7,338 07 |
| Oyster Commission ..... | 184 80 | | |
| Transfers, cash, deposit interest ..... | 68 38 | | |
| Total ..... | $10,788 02 | Total ..... | $10,788 02 |

## MEDICAL AID FUND.

| RECEIPTS | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $165,420 85 | Warrants redeemed ..... | $213,585 86 |
| Assessments ..... | 205,416 67 | Cash balance Sept. 30, 1919. | 160,869 71 |
| Refunds ..... | 48 62 | | |
| Transfers, cash, deposit interest ..... | 3,515 93 | | |
| Transfers, cash, other..... | 53 50 | | |
| Total ..... | $374,455 57 | Total ..... | $374,455 57 |
| Cash balance Oct. 1, 1919... | $160,869 71 | Warrants redeemed ..... | $374,567 31 |
| Assessments ..... | 394,654 36 | Cash balance Sept. 30, 1920. | 184,761 34 |
| Refunds ..... | 123 57 | | |
| Transfers, cash, deposit interest ..... | 3,681 01 | | |
| Total ..... | $559,328 65 | Total ..... | $559,328 65 |

## ACCIDENT FUND.

| RECEIPTS | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $442,399 64 | Warrants redeemed ..... | $2,424,969 93 |
| Assessments ..... | 2,985,771 63 | Transfers, cash ..... | 53 50 |
| Interest on investments..... | 132,463 23 | Cash balance Sept. 30, 1919. | 1,396,727 99 |
| Interest on capitol bonds.... | 243 75 | | |
| Refunds ..... | 21,153 65 | | |
| Refunds, account forgery.... | 336 10 | | |
| Investments sold ..... | 176,200 00 | | |
| Transfers by warrant, Capitol bldg. bonds ..... | 31,000 00 | | |
| Transfers by cash, Capitol bldg. bonds ..... | 21,000 00 | | |
| Transfers, cash, deposit interest ..... | 11,183 42 | | |
| Total ..... | $3,821,751 42 | Total ..... | $3,821,751 42 |
| Cash balance Oct. 1, 1919... | $1,396,727 99 | Warrants redeemed ..... | $4,244,394 30 |
| Assessments ..... | 2,513,723 77 | Cash balance Sept. 30, 1920.. | 1,071,789 55 |
| Interest on investments..... | 159,261 42 | | |
| Refunds ..... | 1,320 87 | | |
| Refunds, account forgery.... | 261 75 | | |
| Investments sold ..... | 1,156,400 00 | | |
| Transfers by warrants, Capitol bldg. bonds ..... | 62,000 00 | | |
| Transfers by warrants interest on bonds ..... | 10,481 25 | | |
| Transfers, cash, deposit interest ..... | 15,531 80 | | |
| Transfers by cash, other... | 475 00 | | |
| Total ..... | $5,316,183 85 | Total ..... | $5,316,183 85 |

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**Statement No. 9—Continued.**

## HARBOR IMPROVEMENT FUND.

| RECEIPTS | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918.. | $12,656 23 | Warrants redeemed ..... | $31,504 26 |
| Land commissioner ..... | 21,839 85 | Cash balance Sept. 30, 1919. | 9,021 51 |
| Port of Seattle..... | 5,973 44 | | |
| Port of Bremerton..... | 56,25 | | |
| Total ..... | $40,525 77 | Total ..... | $40,525 77 |
| Cash balance Oct. 1, 1919... | $9,021 51 | Warrants redeemed ..... | $27,071 29 |
| Land Commissioner ..... | 17,181 65 | Transfer by cash ..... | 17 44 |
| Port of Seattle..... | 10,701 00 | Cash balance Sept. 30, 1920. | 9,839 13 |
| Standard Oil Co..... | 16 95 | | |
| Port of Grays Harbor..... | 6 75 | | |
| Total ..... | $36,927 86 | Total ..... | $36,927 86 |

## CURRENT SCHOOL FUND.

| RECEIPTS | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $258,379 53 | Warrants redeemed ..... | $1,258,609 12 |
| Earnings from permanent fund ..... | 607,721 98 | Cash balance Sept. 30, 1919. | 222,780 67 |
| Land Commissioner ..... | 348,913 13 | | |
| Apportionment clearings.... | 153,945 05 | | |
| Fines ..... | 103,715 84 | | |
| Transfers, cash, deposit interest ..... | 8,639 26 | | |
| Transfers, cash, other ..... | 75 00 | | |
| Total ..... | $1,481,389 79 | Total ..... | $1,481,389 79 |
| Cash balance Oct. 1, 1919... | $222,780 67 | Warrants redeemed ..... | $1,305,393 92 |
| Earnings from permanent fund ..... | 632,602 51 | Transfers, cash ..... | 475 00 |
| Land Commissioner ..... | 348,182 21 | Cash balance Sept. 30, 1920. | 214,478 29 |
| Apportionment clearings .... | 148,257 03 | | |
| Fines ..... | 156,318 75 | | |
| Transfers, cash, deposit interest ..... | 11,291 36 | | |
| Transfers, cash, other..... | 746 00 | | |
| Account R. & B., 7003..... | 130 59 | | |
| Interest on escheats..... | 38 09 | | |
| Total ..... | $1,520,347 21 | Total ..... | $1,520,347 21 |

## PERMANENT SCHOOL FUND.

| RECEIPTS | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $116,458 45 | Warrants redeemed ..... | $1,335,225 00 |
| Escheats ..... | 29,000 47 | Cash balance Sept. 30, 1919. | 232,063 61 |
| Land Commissioner ..... | 636,152 94 | | |
| Investments sold ..... | 783,670 75 | | |
| 5% U. S. Land Sales..... | 1,750 83 | | |
| Transfers, cash ..... | 255 17 | | |
| Total ..... | $1,567,288 61 | Total ..... | $1,567,288 61 |
| Cash balance Oct. 1, 1919... | $232,063 61 | Warrants redeemed ..... | $2,684,520 00 |
| Escheats ..... | 23,577 93 | Cash balance Sept. 30, 1920. | 13,740 05 |
| Land Commissioner ..... | 1,069,832 35 | | |
| Investments sold ..... | 1,371,370 00 | | |
| 5% U. S. land sales..... | 1,416 16 | | |
| Total ..... | $2,698,260 05 | Total ..... | $2,698,260 05 |

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**Statement No. 9—Continued.**

**UNIVERSITY CURRENT FUND.**

| RECEIPTS | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $19,728 74 | Warrants redeemed ..... | $32,869 08 |
| Land Commissioner ..... | 21,514 28 | Cash balance Sept. 30, 1919. | 17,370 27 |
| Earnings on permanent fund | 8,553 90 | | |
| Transfers, cash, deposit interest ..... | 442 43 | | |
| Total ..... | $50,239 35 | Total ..... | $50,239 35 |
| Cash balance Oct. 1, 1919... | $17,370 27 | | |
| Land Commissioner ..... | 18,695 12 | Cash balance Sept. 30, 1920. | $45,955 72 |
| Earnings on permanent fund | 9,424 28 | | |
| Transfers, cash, deposit interest ..... | 466 05 | | |
| Total ..... | $45,955 72 | Total ..... | $45,955 72 |

**UNIVERSITY PERMANENT FUND.**

| RECEIPTS | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $7,741 29 | Warrants redeemed ..... | $31,150 00 |
| Investments sold ..... | 6,250 00 | Cash balance Sept. 30, 1919. | 409 77 |
| Land Commissioner ..... | 17,568 48 | | |
| Total ..... | $31,559 77 | Total ..... | $31,559 77 |
| Cash balance Oct. 1, 1919... | $409 77 | Warrants redeemed ..... | $29,200 00 |
| Investments sold ..... | 15,100 00 | Cash balance Sept. 30, 1920. | 2,496 70 |
| Land Commissioner ..... | 16,186 93 | | |
| Total ..... | $31,696 70 | Total ..... | $31,696 70 |

**UNITED STATES FUND.**

| RECEIPTS | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $50,702 79 | Warrants redeemed ..... | $76,963 88 |
| United States ..... | 52,300 00 | Cash balance Sept. 30, 1919. | 26,920 05 |
| Transfers, cash, deposit interest ..... | 881 14 | | |
| Total ..... | $103,883 93 | Total ..... | $103,883 93 |
| Cash balance Oct. 1, 1919... | $26,920 05 | Warrants redeemed ..... | $71,935 82 |
| Federal government ..... | 53,768 40 | Cash balance Sept. 30, 1920. | 9,172 48 |
| Transfers, cash, deposit interest ..... | 419 85 | | |
| Total ..... | $81,108 30 | Total ..... | $81,108 30 |

**CAPITOL BUILDING FUND.**

| RECEIPTS | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $3,259 33 | Warrants redeemed ..... | $1,500 00 |
| Land Commissioner ..... | 17,024 49 | Warrants redeemed, transfers ..... | 31,000 00 |
| Capitol Commission ..... | 33,966 55 | Cash transfers ..... | 21,000 00 |
| Transfers, cash, deposit interest ..... | 143 23 | Interest on warrants..... | 15 00 |
| | | Cash balance Sept. 30, 1919. | 878 60 |
| Total ..... | $54,393 60 | Total ..... | $54,393 60 |
| Cash balance Oct. 1, 1919... | $878 60 | Transfer warrants redeemed, | $62,000 00 |
| Land Commissioner ..... | 14,982 32 | Cash balance Sept. 30, 1920. | 2,646 87 |
| Capitol Commission ..... | 48,659 60 | | |
| Transfers, cash, deposit interest ..... | 91 35 | | |
| Transfer, cash, other..... | 35 00 | | |
| Total ..... | $64,646 87 | Total ..... | $64,646 87 |

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**Statement No. 9—Continued.**

**SCIENTIFIC SCHOOL CURRENT FUND.**

| RECEIPTS | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $5,635 15 | Warrants redeemed ..... | $18,250 53 |
| Land Commissioner..... | 9,475 84 | Cash balance Sept. 30, 1919. | 19,865 10 |
| Earnings from permanent fund ..... | 21,753 17 | | |
| Transfers, cash, deposit interest ..... | 1,251 49 | | |
| Total ..... | $38,115 63 | Total ..... | $38,115 63 |
| Cash balance Oct. 1, 1919... | $19,865 10 | Warrants redeemed ..... | $46,648 59 |
| Land Commissioner ..... | 6,843 21 | Cash balance Sept. 30, 1920. | 11,892 79 |
| Earnings from permanent fund ..... | 26,966 12 | | |
| Transfers, cash, deposit interest ..... | 731 54 | | |
| Transfer, warrants ..... | 4,135 41 | | |
| Total ..... | $58,541 38 | Total ..... | $58,541 38 |

*See detail of transfers first period.

**SCIENTIFIC SCHOOL PERMANENT FUND.**

| RECEIPTS | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $50,789 71 | Warrants redeemed ..... | $101,000 00 |
| Investments sold ..... | 31,100 00 | Cash balance Sept. 30, 1919. | 13,158 84 |
| Land Commissioner ..... | 32,269 13 | | |
| Total ..... | $114,158 84 | Total ..... | $114,158 84 |
| Cash balance Oct. 1, 1919... | $13,158 84 | Warrants redeemed ..... | $138,200 00 |
| Investments sold ..... | 40,450 00 | Cash balance Sept. 30, 1920. | 926 23 |
| Land Commissioner ..... | 85,517 39 | | |
| Total ..... | $139,126 23 | Total ..... | $139,126 23 |

**AGRICULTURAL COLLEGE CURRENT FUND.**

| RECEIPTS | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $8,249 70 | Warrants redeemed ..... | $19,306 08 |
| Earnings from permanent fund ..... | 20,544 68 | Cash balance Sept. 30, 1919. | 16,188 15 |
| Land Commissioner ..... | 6,143 92 | | |
| Transfers, cash, deposit interest ..... | 555 93 | | |
| Total ..... | $35,494 23 | Total ..... | $35,494 23 |
| Cash balance Oct. 1, 1919... | $16,188 15 | Warrants redeemed ..... | $43,769 79 |
| Earnings from permanent fund ..... | 22,284 79 | Cash balance Sept. 30, 1920. | 4,993 25 |
| Land Commissioner ..... | 6,238 15 | | |
| Transfers, cash, deposit interest ..... | 520 59 | | |
| Transfer, warrants ..... | 3,431 36 | | |
| Total ..... | $48,763 04 | Total ..... | $48,763 04 |

*See detail of transfers first period.

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**Statement No. 9—Continued.**

**AGRICULTURAL COLLEGE PERMANENT FUND.**

| RECEIPTS | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $17,592 85 | Warrants redeemed ..... | $60,450 00 |
| Investments sold ..... | 30,562 05 | Cash balance Sept. 30, 1919. | 7,362 13 |
| Land Commissioner ..... | 19,657 23 | | |
| Total ..... | $67,812 13 | Total ..... | $67,812 13 |
| Cash balance Oct. 1, 1919... | $7,362 13 | Warrants redeemed ..... | $103,922 00 |
| Investments sold ..... | 34,650 00 | Cash balance Sept. 30, 1920. | 2,610 40 |
| Land Commissioner ..... | 64,520 27 | | |
| Total ..... | $106,532 40 | Total ..... | $106,532 40 |

**C., E., P. AND R. I. CURRENT FUND.**

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $4,139 31 | Warrants redeemed ..... | $31,107 74 |
| Earnings from permanent fund ..... | 23,255 57 | Cash balance Sept. 30, 1919. | 9,047 29 |
| Land Commissioner ..... | 12,208 75 | | |
| Transfers, cash, deposit interest ..... | 551 40 | | |
| Total ..... | $40,155 03 | Total ..... | $40,155 03 |
| Cash balance Oct. 1, 1919... | $9,047 29 | Warrants redeemed ..... | $42,901 80 |
| Earnings from permanent fund ..... | 24,412 57 | Cash balance Sept. 30, 1920. | 3,861 73 |
| Land Commissioner ..... | 12,682 89 | | |
| Transfers, cash, deposit interest ..... | 558 28 | | |
| Transfer by warrant..... | 62 50 | | |
| Total ..... | $46,763 53 | Total ..... | $46,763 53 |

**C., E., P. AND R. I. PERMANENT FUND.**

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $14,653 50 | Warrants redeemed ..... | $57,600 00 |
| Investments sold ..... | 32,600 00 | Cash balance Sept. 30, 1919. | 5,290 56 |
| Land Commissioner ..... | 15,637 06 | | |
| Total ..... | $62,890 56 | Total ..... | $62,890 56 |
| Cash balance Oct. 1, 1919... | $5,290 56 | Warrants redeemed ..... | $92,250 00 |
| Investments sold ..... | 38,400 00 | Cash balance Sept. 30, 1920. | 2,857 47 |
| Land Commissioner ..... | 51,416 91 | | |
| Total ..... | $95,107 47 | Total ..... | $95,107 47 |

**NORMAL SCHOOL CURRENT FUND.**

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $6,324 63 | Warrants redeemed ..... | $24,900 98 |
| Earnings from permanent fund ..... | 19,515 28 | Cash balance Sept. 30, 1919. | 13,930 68 |
| Land Commissioner ..... | 10,632 00 | | |
| Transfers, cash, deposit interest ..... | 1,054 11 | | |
| Transfer by warrants..... | 1,305 64 | | |
| Total ..... | $38,831 66 | Total ..... | $38,831 66 |
| Cash balance Oct. 1, 1919... | $13,930 68 | Warrants redeemed ..... | $44,323 44 |
| Earnings from permanent fund ..... | 25,125 75 | Cash balance Sept. 30, 1920. | 7,478 72 |
| Land Commissioner ..... | 11,442 57 | | |
| Transfers, cash, deposit interest ..... | 1,303 16 | | |
| Total ..... | $51,802 16 | Total ..... | $51,802 16 |

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**Statement No. 9—Continued.**

## NORMAL SCHOOL PERMANENT FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $66,520 80 | Warrants redeemed ..... | $117,000 00 |
| Investments sold ..... | 27,900 00 | Cash balance Sept. 30, 1919. | 9,956 25 |
| Land Commissioner ..... | 32,535 45 | | |
| Total ..... | $126,956 25 | Total ..... | $126,956 25 |
| Cash balance Oct. 1, 1919... | $9,956 25 | Warrants redeemed ..... | $120,800 00 |
| Investments sold ..... | 37,300 00 | Cash balance Sept. 30, 1920. | 9,831 03 |
| Land Commissioner ..... | 83,374 78 | | |
| Total ..... | $130,631 03 | Total ..... | $130,631 03 |

## A.-Y.-P. EXPOSITION FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $968 99 | Warrants redeemed ..... | $41,214 87 |
| Land Commissioner ..... | 47,747 40 | Interest on warrants..... | 1,235 66 |
| Transfers, cash, deposit interest ..... | 74 50 | Transfer, cash ..... | 1,174 97 |
| | | Cash balance Sept. 30, 1919. | 5,165 39 |
| Total ..... | $48,790 89 | Total ..... | $48,790 89 |
| Cash balance Oct. 1, 1919... | $5,165 39 | Warrants redeemed ..... | $1,518 05 |
| | | Interest on warrants..... | 36 51 |
| | | Transfer, cash ..... | 2,435 54 |
| | | Cash balance Sept. 30, 1920. | 1,175 29 |
| Total ..... | $5,165 39 | Total ..... | $5,165 39 |

## GUARANTEED INTEREST ON A.-Y.-P. E. WARRANTS FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $443 90 | Interest paid ..... | $1,283 30 |
| Transferred by warrant..... | 1,174 97 | Cash balance Sept. 30, 1919. | 335 57 |
| Total ..... | $1,618 87 | Total ..... | $1,618 87 |
| Cash balance Oct. 1, 1919... | $335 57 | Interest paid ..... | $137 55 |
| | | Cash balance Sept. 30, 1920. | 198 02 |
| Total ..... | $335 57 | Total ..... | $335 57 |

## SHORE LAND IMPROVEMENT FUND.

| RECEIPTS. | | DISBURSEMENTS | |
|---|---|---|---|
| Land Commissioner ..... | $49,740 72 | Warrants redeemed ..... | $47,132 69 |
| Transfers, cash, deposit interest ..... | 96 19 | Interest on warrants..... | 598 81 |
| Transfer, cash, other..... | 2,435 54 | Cash balance Sept. 30, 1920. | 4,540 95 |
| Total ..... | $52,272 45 | Total ..... | $52,272 45 |

## BOARD OF MEDICAL EXAMINERS.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $2,123 39 | Transfer, cash ..... | $2,170 42 |
| Fines ..... | 5 00 | | |
| Transfers, cash, deposit interest ..... | 42 03 | | |
| Total ..... | $2,170 42 | Total ..... | $2,170 42 |

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**Statement No. 9—Continued.**

## U. S. VOCATIONAL EDUCATION FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $10,156 18 | Warrants redeemed ..... | $21,587 56 |
| Federal government ..... | 18,069 44 | Cash balance Sept. 30, 1919. | 6,845 23 |
| Transfer, cash deposit interest ..... | 207 17 | | |
| Total ..... | $28,432 79 | Total ..... | $28,432 79 |
| Cash balance Oct. 1, 1919... | $6,845 23 | Warrants redeemed ..... | $32,762 78 |
| Federal government ..... | 30,660 26 | Cash balance Sept. 30, 1920. | 4,991 15 |
| Transfer, cash, deposit interest ..... | 248 44 | | |
| Total ..... | $37,753 93 | Total ..... | $37,753 93 |

## U. S. SOCIAL HYGIENE FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Federal government ..... | $15,416 68 | Warrants redeemed ..... | $10,084 24 |
| Refund ..... | 9 00 | Cash balance Sept. 30, 1919. | 8,392 50 |
| Transfer, cash, deposit interest ..... | 51 06 | | |
| Transfer by warrant to equal U. S. deposit..... | 3,000 00 | | |
| Total ..... | $18,476 74 | Total ..... | $18,476 74 |
| Cash balance Oct. 1, 1919... | $8,392 50 | Warrants redeemed ..... | $25,227 81 |
| Federal government ..... | 10,507 25 | Cash balance Sept. 30, 1920. | 4,885 09 |
| City of Everett ..... | 500 00 | | |
| City of Bellingham..... | 600 00 | | |
| Refund ..... | 12 50 | | |
| Transfer, cash, deposit interest ..... | 158 82 | | |
| Transfer by warrant to equal U. S. deposit ..... | 9,941 83 | | |
| Total ..... | $30,112 90 | Total ..... | $30,112 90 |

## SMITH LEVER FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $16,414 30 | Warrants redeemed ..... | $32,828 60 |
| Federal government ..... | 43,699 36 | Cash balance Sept. 30, 1919. | 27,285 06 |
| Total ..... | $60,113 66 | Total ..... | $60,113 66 |
| Cash balance Oct. 1, 1919... | $27,285 06 | Warrants redeemed ..... | $62,586 39 |
| Federal government ..... | 57,287 81 | Cash balance Sept. 30, 1920. | 21,986 48 |
| Total ..... | $84,572 87 | Total ..... | $84,572 87 |

## MORRILL FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $36,570 00 | Warrants redeemed ..... | $45,739 87 |
| Federal government ..... | 50,000 00 | Cash balance Sept. 30, 1919. | 40,830 13 |
| Total ..... | $86,570 00 | Total ..... | $86,570 00 |
| Cash balance, Oct. 1, 1919... | $40,830 13 | Warrants redeemed ..... | $64,193 13 |
| Federal government ..... | 50,000 00 | Cash balance Sept. 30, 1920. | 26,637 00 |
| Total ..... | $90,830 13 | Total ..... | $90,830 13 |



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**Statement No. 9—Continued.**

### ADAMS FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $1,639 71 | Warrants redeemed ..... | $15,067 71 |
| Federal government ..... | 16,250 00 | Cash balance Sept. 30, 1919. | 2,822 00 |
| Total ..... | $17,889 71 | Total ..... | $17,889 71 |
| Cash balance Oct. 1, 1919... | $2,822 00 | Warrants redeemed ..... | $15,515 42 |
| Federal government ..... | 15,000 00 | Cash balance Sept. 30, 1920. | 2,306 58 |
| Total ..... | $17,822 00 | Total ..... | $17,822 00 |

### HATCH FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $237 47 | Warrants redeemed ..... | $14,598 04 |
| Federal government ..... | 16,250 00 | Cash balance Sept. 30, 1919. | 1,889 43 |
| Total ..... | $16,487 47 | Total ..... | $16,487 47 |
| Cash balance Oct. 1, 1919... | $1,889 43 | Warrants redeemed ..... | $15,909 34 |
| Federal government ..... | 15,000 00 | Cash balance, Sept. 30, 1920. | 980 09 |
| Total ..... | $16,889 43 | Total ..... | $16,889 43 |

### COLLEGE FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $22,757 60 | Warrants redeemed ..... | $165,303 59 |
| Washington State College... | 195,252 94 | Cash balance Sept. 30, 1919. | 54,129 71 |
| Transfer, cash, deposit interest ..... | 1,422 76 | | |
| Total ..... | $219,433 30 | Total ..... | $219,433 30 |
| Cash balance Oct. 1, 1919... | $54,129 71 | Warrants redeemed ..... | $185,129 37 |
| Washington State College... | 173,120 11 | Cash balance Sept. 30, 1920. | 43,848 02 |
| Transfer, cash, deposit interest ..... | 1,727 57 | | |
| Total ..... | $228,977 39 | Total ..... | $228,977 39 |

### DEPOSIT INTEREST FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $47,980 68 | Transfers, cash ..... | $102,202 12 |
| Bank balance earnings at 2% | 110,064 43 | Cash balance Sept. 30, 1919. | 55,842 99 |
| Total ..... | $158,045 11 | Total ..... | $158,045 11 |
| Cash balance Oct. 1, 1919... | $55,842 99 | Transfers, cash ..... | $123,549 69 |
| Bank balance earnings at 2% | 130,471 86 | Cash balance Sept. 30, 1920. | 62,765 16 |
| Total ..... | $186,314 85 | Total ..... | $186,314 85 |

### FOREST RESERVE FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $42,457 38 | Warrants redeemed ..... | $42,457 38 |
| Federal government ..... | $129,034 46 | Warrants redeemed ..... | $54,772 57 |
| | | Cash balance Sept. 30, 1920 | 74,261 89 |
| Total ..... | $129,034 46 | Total ..... | $129,034 46 |

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**Statement No. 9—Continued.**

## UNIVERSITY OF WASHINGTON BUILDING FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $59,374 61 | Cash balance Sept. 30, 1919. | $184,760 33 |
| Rentals, tuition, etc..... | 124,439 91 | | |
| Transfers, cash, deposit interest ..... | 945 81 | | |
| Total ..... | $184,760 33 | Total ..... | $184,760 33 |
| Cash balance Oct. 1, 1919... | $184,760 33 | Warrants redeemed ..... | $13,122 11 |
| Rentals, tuition, etc ..... | 131,485 65 | Cash balance Sept. 30, 1920. | 306,132 79 |
| Transfers, cash, deposit interest ..... | 3,008 92 | | |
| Total ..... | $319,254 90 | Total ..... | $319,254 90 |

## GUARANTEED INTEREST SHORE LAND WARRANTS FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Cash balance Oct. 1, 1918... | $784 61 | Interest on warrants..... | $12,550 47 |
| Transfer by warrant..... | 13,775 90 | Cash balance Sept. 30, 1919. | 2,010 04 |
| Total ..... | $14,560 51 | Total ..... | $14,560 51 |
| Cash balance Oct. 1, 1919... | $2,010 04 | Interest on warrants..... | $14,034 40 |
| Transfers by warrant..... | 12,642 23 | Cash balance Sept. 30, 1920. | 617 87 |
| Total ..... | $14,652 27 | Total ..... | $14,652 27 |

## MOTOR VEHICLE FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Automobile licenses .....$2,145,262 60 | | Warrants redeemed .....$1,147,339 11 | |
| Transfers, cash, account Ch. 46, L. 19..... | 51,425 55 | Warrants redeemed, transfers | 6,978 22 |
| | | Transfers, cash, account Ch. 54, L. 19 ..... | 7,745 00 |
| | | Cash balance, Sept. 30, 1919. | 1,034,625 82 |
| Total .....$2,196,688 15 | | Total .....$2,196,688 15 | |
| Cash balance Oct. 1, 1919...$1,034,625 82 | | Warrants redeemed .....$2,491,788 71 | |
| Automobile licenses ..... 2,891,991 48 | | Warrants redeemed, transfer | 1,753 14 |
| Sale of junk (number plates) | 166 00 | Transfer by cash ..... | 10,320 73 |
| Transfer, cash, deposit interest ..... | 13,672 69 | Cash balance Sept. 30, 1920. | 1,436,728 13 |
| Transfer by warrant..... | 134 72 | | |
| Total .....$3,940,590 71 | | Total .....$3,940,590 71 | |

## RECLAMATION REVOLVING FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Transfer account Ch. 158, L. 19, by warrant..... | $100,000 00 | Warrants redeemed ..... | $9,209 38 |
| | | Warrants redeemed, transfers ..... | 368 86 |
| | | Cash balance Sept. 30, 1919. | 90,421 76 |
| Total ..... | $100,000 00 | Total ..... | $100,000 00 |
| Cash balance Oct. 1, 1919... | $90,421 76 | Warrants redeemed ..... | $199,305 85 |
| Taxes ..... | 430,594 15 | Cash balance Sept. 30, 1920. | 323,349 94 |
| Sale of property..... | 656 10 | | |
| Transfer, cash, deposit interest ..... | 983 78 | | |
| Total ..... | $522,655 79 | Total ..... | $522,655 79 |

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**Statement No. 9—Concluded.**

## AGRICULTURAL SEED REVOLVING FUND.

| DISBURSEMENTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Transfer, cash | $290 10 | Warrants redeemed | $316 61 |
| Agriculture Commissioner | 103 25 | Cash balance Sept. 30, 1919. | 76 74 |
| Total | $393 35 | Total | $393 35 |
| Cash balance Oct. 1, 1919 | $76 74 | Warrants redeemed | $597 57 |
| Agriculture Commissioner | 707 89 | Cash balance Sept. 30, 1920. | 188 61 |
| Transfer, cash, deposit interest | 1 55 | | |
| Total | $786 18 | Total | $786 18 |

## DRUGLESS PRACTITIONERS FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Transfer, cash | $8,075 00 | Cash balance Sept. 30, 1919. | $8,075 00 |
| Cash balance Oct. 1, 1919 | 8,075 00 | Warrants redeemed | 1,200 00 |
| Fees | 2,350 00 | Cash balance Sept. 30, 1920. | 9,296 40 |
| Transfer, cash, deposit interest | 46 40 | | |
| Transfer, cash, other | 25 00 | | |
| Total | $10,496 40 | Total | $10,496 40 |

## NAUTICAL SCHOOL FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| United States Treasury | $50,000 00 | Warrants redeemed | $13,641 30 |
| | | Cash balance Sept. 30, 1920. | 36,358 70 |
| Total | $50,000 00 | Total | $50,000 00 |

## CENTRALIA NORMAL FUND.

| RECEIPTS. | | DISBURSEMENTS. | |
|---|---|---|---|
| Donation | $10 00 | Balance Sept. 30, 1920 | $10 00 |

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## STATEMENT NO. 10.—CURRENT EXPENDITURE ACCOUNTS.

Showing the total amounts of money appropriated from various funds for the different offices and institutions, highways and projects for divers purposes for the current biennium; also the amounts of the appropriation expended, and the unexpended balance September 30, 1920; also expenditures authorized other than by appropriation.

| PURPOSE | Fund | Appropriation | Expended from April 1, 1919, to September 30, 1920 | Unexpended Balance September 30, 1920 |
|---|---|---|---|---|
| AGRICULTURE, DEPARTMENT OF— | | | | |
| Salary of Commissioner | General | $8,000 00 | $6,000 00 | $2,000 00 |
| Salary of chief clerk | General | 4,800 00 | 2,400 00 | 2,400 00 |
| Salaries of clerks and stenographers | General | 12,000 00 | 8,256 75 | 3,743 25 |
| Supplies, material and service | General | 21,530 00 | 15,428 89 | 6,101 11 |
| Capital outlays | General | 1,400 00 | 1,027 23 | 372 77 |
| Dairy and Live Stock Division— | | | | |
| Salary of chief of division | General | 5,000 00 | 3,750 00 | 1,250 00 |
| Salaries of veterinary inspectors (5) | General | 21,000 00 | 14,914 93 | 6,085 07 |
| Salaries of dairy inspectors (5) | General | 18,000 00 | 12,859 02 | 5,140 98 |
| Salary of special inspector | General | 2,500 00 | 197 50 | 2,302 50 |
| Supplies, material and service | General | 36,064 00 | 22,794 14 | 13,269 86 |
| Capital outlays | General | 5,000 00 | 4,710 96 | 289 04 |
| Destruction of predatory animals | General | 17,000 00 | 10,678 82 | 6,321 18 |
| Destruction of crickets and grasshoppers | General | 3,000 00 | 1,701 98 | 1,298 02 |
| Indemnity—Bovine tuberculosis eradication | General | 50,000 00 | 47,997 43 | 2,002 57 |
| F., F., F., D. and O. Division— | | | | |
| Salary of chief of division | General | 5,000 00 | 3,750 00 | 1,250 00 |
| Salaries and wages | General | 23,280 00 | 16,295 00 | 6,985 00 |
| Supplies, material and service | General | 15,600 00 | 9,348 85 | 6,251 15 |
| Capital outlays | General | 1,200 00 | 1,168 10 | 31 90 |
| Horticultural Division— | | | | |
| Salary of chief of division | General | 5,000 00 | 3,750 00 | 1,250 00 |
| Salaries of inspectors (10) | General | 36,000 00 | 26,547 26 | 9,452 74 |
| Supplies, material and service | General | 21,750 00 | 14,151 71 | 7,598 29 |
| Capital outlays | General | 5,000 00 | 4,999 88 | 12 |
| Seed Division— | | | | |
| Seed analyst | General | 3,600 00 | 2,700 00 | 900 00 |
| Supplies, material and service | General | 2,000 00 | 1,699 61 | 300 39 |
| Inspection, grading and certification seeds | Agricultural Seed Revolving | 50,000 00 | 914 18 | 49,085 82 |
| Washington State Fair— | | | | |
| Salaries and wages | General | 11,400 00 | 7,923 75 | 3,476 25 |
| Supplies, material and service | General | 30,000 00 | 30,000 00 | ..... |
| Premiums for stock exhibit | General | 10,000 00 | 4,586 00 | 5,414 00 |
| Local improvement assessments | General | 915 60 | 915 60 | ..... |

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| | | | | |
|---|---|---|---|---|
| Account of Supreme Court decision, State v. Benson, No. 15,729 | General | 15,860 05 | 14,938 87 | 921 18 |
| Total for Agricultural Department | | $441,899 65 | $296,406 46 | $145,493 19 |
| **ATTORNEY GENERAL—** | | | | |
| Salary of Attorney General | General | $6,000 00 | $4,500 00 | $1,500 00 |
| Salaries of assistants, clerk hire and stenographers | General | 50,500 00 | 35,317 88 | 15,182 12 |
| Supplies, material and service | General | 22,500 00 | 13,289 06 | 9,210 94 |
| Special counsel, assistants, etc. | General | 10,000 00 | 7,809 59 | 2,190 41 |
| Total for Attorney General | | $89,000 00 | $60,916 53 | $28,083 47 |
| **AUDITOR—** | | | | |
| Salary of Auditor | General | $6,000 00 | $4,500 00 | $1,500 00 |
| Salary of assistant auditor | General | 4,800 00 | 3,600 00 | 1,200 00 |
| Salary of deputy auditor | General | 4,200 00 | 3,150 00 | 1,050 00 |
| Clerk hire | General | 23,400 00 | 17,198 04 | 6,201 96 |
| Supplies, material and service | General | 6,700 00 | 4,614 84 | 2,085 16 |
| Capital outlays | General | 800 00 | 126 72 | 673 28 |
| Building and Loan Inspector— | | | | |
| Salary and Expense | General | 10,000 00 | 5,826 00 | 4,174 00 |
| Bureau of Inspection— | | | | |
| Salaries of members | General | 15,000 00 | 11,250 00 | 3,750 00 |
| Salary of secretary | General | 3,000 00 | 2,250 00 | 750 00 |
| Clerk hire and stenographers | General | 2,400 00 | 1,800 00 | 600 00 |
| Supplies, material and service | General | 10,900 00 | 6,171 09 | 4,728 91 |
| Capital outlays | General | 1,000 00 | 367 25 | 632 75 |
| Salary and expense—checking institutions | General | 7,500 00 | 4,931 36 | 2,568 64 |
| Total for Auditor | | $95,700 00 | $65,785 30 | $29,914 70 |
| **BANK EXAMINER—** | | | | |
| Salaries and wages | General | $52,800 00 | $28,551 27 | $24,248 73 |
| Supplies, material and service | General | 28,500 00 | 13,282 13 | 15,217 87 |
| Capital outlays | General | 1,700 00 | 1,010 84 | 689 16 |
| Total for Bank Examiner | | $83,000 00 | $42,844 24 | $40,155 76 |
| **BAR EXAMINERS—** | | | | |
| Expense | General | $3,000 00 | $1,885 78 | $1,114 22 |
| **BOARDS, VARIOUS (Not to exceed receipts)—** | | | | |
| Architect Examiners— | | | | |

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**Statement No. 10.—CURRENT EXPENDITURE ACCOUNTS—Continued.**

| PURPOSE | Fund | Appropriation | Expended from April 1, 1919, to September 30, 1920 | Unexpended Balance September 30, 1920 |
|---|---|---|---|---|
| BOARDS, VARIOUS (Continued)— | | | | |
| Barber Examiners— | | | | |
| Salaries and per diem | General | $6,000 00 | $2,670 00 | $3,330 00 |
| Supplies, material and service | General | 4,000 00 | 3,302 82 | 697 18 |
| Chiropody Examiners— | | | | |
| Expenses | General | 500 00 | 369 68 | 130 32 |
| Chiropractic Examiners— | | | | |
| Expenses | General | 1,000 00 | 921 56 | 78 44 |
| Dental Examiners— | | | | |
| Salaries and per diem | General | 1,300 00 | 795 15 | 504 85 |
| Supplies, material and service | General | 2,800 00 | 2,070 65 | 729 35 |
| Capital outlays | General | 1,200 00 | 1,199 85 | 15 |
| Drugless Examiners | Drugless Practitioners | 1,200 00 | 1,200 00 | ..... |
| Expenses of all kinds (Declared void by Attorney General) | General | 1,000 00 | ..... | 1,000 00 |
| Embalmers' Examiners— | | | | |
| Salaries and per diem | General | 505 00 | 320 00 | 185 00 |
| Supplies, material and service | General | 495 00 | 332 38 | 162 62 |
| Medical Examiners— | | | | |
| Salaries and per diem | General | 2,000 00 | 1,745 25 | 254 75 |
| Supplies, material and service | General | 5,090 00 | 1,756 78 | 3,333 22 |
| Nurse Examiners— | | | | |
| Salaries and per diem | General | 1,450 00 | 1,154 76 | 295 24 |
| Supplies, material and service | General | 1,050 00 | 1,050 00 | ..... |
| Optometry Examiners— | | | | |
| Salaries and per diem | General | 600 00 | 600 00 | ..... |
| Supplies, material and service | General | 750 00 | 468 26 | 281 74 |
| Capital outlays | General | 150 00 | ..... | 150 00 |
| Additional (See Attorney General's opinion, dated February 27, 1920 .. | General | 200 00 | 200 00 | ..... |
| Osteopathic Examiners | General | 2,000 00 | 1,459 25 | 540 75 |

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| | | | | |
|---|---|---|---|---|
| Pharmacy Examiners— | | | | |
| Salary of secretary | General | 4,800 00 | 3,291 94 | 1,508 06 |
| Salaries and per diem | General | 2,900 00 | 1,750 00 | 1,150 00 |
| Supplies, material and service | General | 3,500 00 | 1,906 08 | 1,593 92 |
| Veterinary Examiners | General | 500 00 | 309 85 | 190 15 |
| Total for Boards | | $44,990 00 | $29,537 75 | $16,115 74 |
| BOUNTIES ON WILD ANIMALS | General | $35,000 00 | $18,233 00 | $16,767 00 |
| CAPITOL COMMISSION— | | | | |
| Expense | General | 7,500 00 | 967 04 | 6,512 96 |
| CAPITOL BUILDINGS— | | | | |
| Construction of buildings and monument | Capitol Building Const'n | 2,500,000 00 | 858,120 89 | 1,641,879 11 |
| Bond redemption | Capitol Building | 272,000 00 | 93,000 00 | 179,000 00 |
| Interest on bonds | Capitol Building Const'n | 22,000 00 | 20,925 00 | 1,075 00 |
| Total Capitol Buildings | | $2,794,000 00 | $972,045 89 | $1,821,954 11 |
| CONTROL, BOARD OF— | | | | |
| Salaries of members | General | 18,000 00 | 13,458 33 | 4,541 67 |
| Salaries of clerks and stenographers | General | 17,240 00 | 11,894 25 | 5,345 75 |
| Supplies, material and service | General | 16,400 00 | 13,386 10 | 3,013 90 |
| Parole Department— | | | | |
| Salaries and wages | General | 14,880 00 | 10,958 48 | 3,921 52 |
| Supplies, material and service | General | 15,120 00 | 8,085 79 | 7,034 21 |
| Transportation of Insane— | | | | |
| Salaries and wages | General | 23,040 00 | 17,128 86 | 5,911 14 |
| Supplies, material and service | General | 42,960 00 | 33,785 69 | 9,174 31 |
| Deportation of alien insane, salaries and wages, supplies, material and service | General | 25,000 00 | 19,465 62 | 5,534 38 |
| Powder Revolving Fund, Creation of | General | 75,000 00 | | 75,000 00 |
| Purchase of powder | Powder Revolving | 500,000 00 | | 500,000 00 |
| Total for Board of Control | | $747,640 00 | $128,163 12 | $619,476 88 |
| COLUMBIA BASIN SURVEY (See Page 83 for balance of appropriation) | General | $99,670 00 | $83,494 86 | $16,175 14 |
| EQUALIZATION, BOARD OF | General | 1,500 00 | 1,230 81 | 269 19 |

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**Statement No. 10.—CURRENT EXPENDITURE ACCOUNTS—Concluded.**

| PURPOSE | Fund | Appropriation | Expended from April 1, 1919, to September 30, 1920 | Unexpended Balance September 30, 1920 |
|---|---|---|---|---|
| **FINANCE, BOARD OF—** | | | | |
| Salary of secretary | General | $600 00 | $450 00 | $150 00 |
| Expense | General | 300 00 | 244 79 | 55 21 |
| Total for Board of Finance | | $900 00 | $694 79 | $205 21 |
| **FIRE WARDEN—** | | | | |
| Salary of forester | General | $5,400 00 | $4,050 00 | $1,350 00 |
| Clerk hire | General | 8,800 00 | 6,335 12 | 2,464 88 |
| Supplies, material and service | General | 6,000 00 | 4,994 72 | 1,005 28 |
| Field operations | General | 80,000 00 | 74,692 99 | 5,307 01 |
| Total for Fire Warden | | $100,200 00 | $90,072 83 | $10,127 17 |
| **FISH COMMISSIONER—** | | | | |
| Salaries, supplies, material and service, etc. | General | ††$243,100 00 | $168,507 34 | $74,592 66 |
| **FOREST RESERVE—** | | | | |
| Distribution to Counties | Forest Reserve | * | 54,772 57 | |
| **GAME WARDEN—** | | | | |
| Salaries and expenses | Game | †85,000 00 | 57,088 80 | 27,911 20 |
| Salaries and other expenses of chief deputy game warden, Eastern Washington Department | Game | $12,770 00 | 9,760 13 | 3,009 87 |
| Total for Game Warden | | $97,770 00 | $66,848 93 | $30,921 07 |
| **GOVERNOR—** | | | | |
| Salary of Governor | General | $12,000 00 | $9,000 00 | $3,000 00 |
| Salaries of employes and clerk hire | General | 15,000 00 | 9,937 36 | 5,062 64 |
| Supplies, material and service | General | 6,850 00 | 5,481 69 | 1,368 31 |
| Capital outlay | General | 250 00 | 250 00 | |
| Automobile, operation and maintenance | General | 8,000 00 | 7,074 59 | 925 41 |
| Public lands, survey, investigation, etc. | General | 15,000 00 | 7,925 60 | 7,074 40 |
| Preparation of Budget—Board of Finance | General | 500 00 | | 500 00 |
| Extradition, investigation, rewards | General | 15,000 00 | 12,211 88 | 2,788 12 |

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|---|---|---|---|---|
| Mansion, maintenance, etc. | General | 15,000 00 | 11,250 00 | 3,750 00 |
| Total for Governor | | $87,600 00 | $63,131 12 | $24,468 88 |
| **GOVERNOR, LIEUTENANT—** | | | | |
| Salary of Lieutenant Governor | General | $2,400 00 | $246 67 | $2,153 33 |
| Hotel and traveling expense | General | 1,000 00 | | 1,000 00 |
| Expense at $10.00 per day | General | 5,000 00 | 750 00 | 4,250 00 |
| Total for Lieutenant Governor | | $8,400 00 | $996 67 | $7,403 33 |
| **GEOLOGICAL SURVEY—** | | | | |
| Salary and wages | General | $6,900 00 | $6,425 21 | $474 79 |
| Supplies, material and service | General | 7,400 00 | 4,459 76 | 2,940 24 |
| Investigation and surveys | General | 5,700 00 | 4,735 38 | 964 62 |
| Total for Geological Survey | | $20,000 00 | $15,620 35 | $4,379 65 |
| **HARBOR IMPROVEMENT—** | | | | |
| Distribution of receipts to counties and port districts | Harbor Improvement | 100,000 00 | 39,192 74 | 60,807 26 |
| **HYDRAULIC ENGINEER—** | | | | |
| Salary of Engineer | General | 10,000 00 | 7,500 06 | 2,499 94 |
| Salary of assistant engineer and clerk hire | General | 11,040 00 | 6,943 74 | 4,096 26 |
| Extra field force, etc. | General | 7,150 00 | 4,540 11 | 2,609 89 |
| Supplies, material and service | General | 13,200 00 | 8,172 61 | 5,027 39 |
| Capital outlays | General | 1,810 00 | 559 29 | 1,250 71 |
| Investigation for dam in Snake River (Conditional upon U. S. spending like amount; $2,000.00 provided by U. S. Agreement dated January 22, 1920.) | General | 10,000 00 | 1,777 45 | 8,222 55 |
| Total for Hydraulic Engineer | | $53,200 00 | $29,493 26 | $23,706 74 |
| **HYDROGRAPHICAL AND TOPOGRAPHICAL SURVEY—** | | | | |
| Conditional upon U. S. Government spending a like amount | General | $35,000 00 | $25,199 68 | $9,800 32 |
| **HEALTH, BOARD OF—** | | | | |
| Salary of Commissioner | General | 10,000 00 | 7,499 88 | 2,500 12 |
| Salary of epidemiologist | General | 7,200 00 | 5,400 00 | 1,800 00 |
| Salary of registrar | General | 3,000 00 | 2,188 58 | 811 42 |
| Salary of bacteriologist | General | 6,000 00 | 4,500 00 | 1,500 00 |
| Salary of sanitary engineer | General | 6,000 00 | 4,120 00 | 1,880 00 |
| Salaries of stenographers, clerks and assistants | General | 10,200 00 | 6,909 92 | 3,290 08 |

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**Statement No. 10.—CURRENT EXPENDITURE ACCOUNTS—Continued.**

| PURPOSE | Fund | Appropriation | Expended from April 1, 1919, to September 30, 1920 | Unexpended Balance September 30, 1920 |
|---|---|---|---|---|
| HEALTH, BOARD OF (Continued)— | | | | |
| Supplies, material and service | General | $24,715 00 | $15,802 17 | $8,912 83 |
| Venerial diseases, special investigation of (conditioned upon a like amount from U. S.) | General | 25,000 00 | 12,941 83 | 12,058 17 |
| Venerial diseases, special investigation of | U. S. Social Hygiene | ..... | † 36,355 04 | ..... |
| Total of Board of Health | | $92,115 00 | † $95,717 42 | $32,752 62 |
| HOTEL INSPECTOR— | | | | |
| Salary of Inspector | General | $4,800 00 | $2,700 00 | $2,100 00 |
| Salaries of deputies (3) | General | 10,800 00 | 8,100 00 | 2,700 00 |
| Clerk hire | General | 500 00 | 360 00 | 140 00 |
| Supplies, material and service | General | 6,175 00 | 3,570 40 | 2,604 60 |
| Total for Hotel Inspector | | $22,275 00 | $14,730 40 | $7,544 60 |
| HISTORICAL SOCIETY— | | | | |
| Salary of secretary | General | $3,600 00 | $2,550 00 | $1,050 00 |
| Clerk hire and assistants | General | 5,400 00 | 2,922 00 | 2,478 00 |
| Supplies, material and service | General | 3,500 00 | 2,019 32 | 1,480 68 |
| Capital outlays | General | 10,740 00 | 9,072 15 | 1,667 85 |
| Total for Historical Society | | $23,240 00 | $16,563 47 | $6,676 53 |
| INDUSTRIAL INSURANCE COMMISSION— | | | | |
| Salaries of Commissioners | General | $21,600 00 | $16,850 00 | $4,750 00 |
| Salary of chief medical adviser | General | 6,000 00 | 6,000 00 | ..... |
| Salary of chief medical adviser, additional | General | 6,000 00 | 3,000 00 | 3,000 00 |
| Clerk hire, traveling auditors, etc (Less chief medical adviser, $235,000 6,000 | General | 229,000 00 | 181,213 83 | 47,786 17 |
| Supplies, material and service (See Page 87 for balance of approp'n) | General | 115,998 00 | 91,031 00 | 24,967 00 |
| Capital outlays | General | 8,800 00 | 8,779 38 | 20 62 |
| Claims, awards, etc. | Accident Fund | 4,000,000 00 | 2,934,408 10 | 1,065,591 90 |
| *Relief of J. J. Quirk | Accident Fund | 709 25 | ..... | 709 25 |
| Total for Industrial Insurance Commission | | $4,388,107 25 | $3,241,282 31 | $1,146,824 94 |

* Paid from claims and awards appropriation.
† Includes $12,941.83 transferred from General Fund.

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|---|---|---|---|---|
| **INDUSTRIAL WELFARE COMMISSION—** | | | | |
| Salary of secretary | General | $3,600 00 | $2,700 00 | $900 00 |
| Clerk hire | General | 2,250 00 | 1,725 00 | 525 00 |
| Supplies, material and service | General | 4,700 00 | 3,329 70 | 1,370 30 |
| Capital outlays | General | 300 00 | 77 00 | 223 00 |
| Investigations and conferences | General | 4,000 00 | 1,080 58 | 2,919 42 |
| Total for Industrial Welfare Commission | | $14,850 00 | $8,912 28 | $5,937 72 |
| **INSURANCE COMMISSIONER—** | | | | |
| Salary of Commissioner | General | $6,000 00 | $4,500 00 | $1,500 00 |
| Salaries of deputy and other employes | General | 47,700 00 | 31,031 07 | 16,668 93 |
| Supplies, material and service | General | 22,800 00 | 13,563 95 | 9,236 05 |
| Capital outlay | General | 1,250 00 | 411 00 | 839 00 |
| Examining insurance companies | General | 9,700 00 | 3,257 14 | 6,442 86 |
| Incendiary fire investigations | General | 12,000 00 | 9,662 33 | 2,337 67 |
| Total for Insurance Commissioner | | $99,450 00 | $62,425 49 | $37,024 51 |
| **INSTITUTIONS—** | | | | |
| Blind, School of— | | | | |
| Salary and wages | General | $33,510 00 | $22,372 44 | $11,137 56 |
| Supplies, material and service | General | 30,410 00 | 26,954 23 | 3,455 77 |
| Maintenance | General | 2,000 00 | 1,985 89 | 14 11 |
| Capital outlays | General | 10,730 00 | 9,225 79 | 1,504 21 |
| Total for Blind School | | $76,650 00 | $60,538 35 | $16,111 65 |
| Capitol Buildings and Grounds— | | | | |
| Salary of Superintendent | General | $4,000 00 | $2,599 91 | $1,400 09 |
| Salaries and wages | General | 27,500 00 | 21,418 92 | 6,081 08 |
| Supplies, material and service | General | 13,800 00 | 11,533 46 | 2,266 54 |
| Maintenance | General | 5,000 00 | 3,181 89 | 1,818 11 |
| Total for Capitol Buildings and Grounds | | $50,300 00 | $38,734 18 | $11,565 82 |
| Custodial School— | | | | |
| Salary of Superintendent | General | $6,000 00 | $4,250 00 | $1,750 00 |
| Salary and wages | General | 94,080 00 | 66,103 73 | 27,976 27 |
| Supplies, material and service | General | 208,200 00 | 146,137 96 | 62,062 04 |
| Maintenance | General | 10,000 00 | 7,575 03 | 2,424 97 |
| Capital outlays | General | 37,000 00 | 27,269 76 | 9,730 24 |
| Boring for artesian water | General | 3,500 00 | ..... | 3,500 00 |
| Ward buildings (2) and equipment | General | 190,000 00 | 188,832 04 | 1,167 96 |
| Total for Custodial School | | $548,780 00 | $440,169 52 | $108,611 48 |

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**Statement No. 10.—CURRENT EXPENDITURE ACCOUNTS—Continued.**

| PURPOSE | Fund | Appropriation | Expended from April 1, 1919, to September 30, 1920 | Unexpended Balance September 30, 1920 |
|---|---|---|---|---|
| INSTITUTIONS (Continued)— | | | | |
| Deaf, School for— | | | | |
| Salaries and wages | General | $54,780 00 | $38,762 21 | $16,017 79 |
| Supplies, material and service | General | 49,220 00 | 39,151 34 | 10,068 66 |
| Maintenance | General | 5,000 00 | 4,698 88 | 301 12 |
| Capital outlays | General | 7,300 00 | 6,248 36 | 1,051 64 |
| Expense of students attending Gallandit College | General | 2,500 00 | 924 45 | 1,575 55 |
| Total for Deaf School | | $118,800 00 | $89,785 24 | $29,014 76 |
| Eastern Hospital— | | | | |
| Salaries and wages and supplies, material and service | General | $517,387 00 | $380,400 08 | $136,986 92 |
| Maintenance | General | 22,000 00 | 19,164 74 | 2,835 26 |
| Capital outlay | General | 20,800 00 | 14,885 29 | 5,914 71 |
| Purchase of land | General | 800 00 | 800 00 | ..... |
| Total for Eastern Hospital | | $560,987 00 | $415,250 11 | $145,736 89 |
| Girls, School for— | | | | |
| Salaries and wages, supplies, material and service | General | $87,326 00 | $70,821 96 | $16,504 04 |
| Maintenance | General | 4,000 00 | 2,781 99 | 1,218 01 |
| Capital outlays | General | 147,700 00 | 95,468 31 | 52,231 69 |
| Total for Girls' School | | $239,026 00 | $169,072 26 | $69,953 74 |
| Northern Hospital— | | | | |
| Salaries and wages, supplies, material and service | General | $381,425 00 | $283,153 61 | $98,271 39 |
| Maintenance | General | 18,000 00 | 17,567 48 | 432 52 |
| Capital outlay | General | 188,600 00 | 187,240 26 | 1,359 74 |
| Total for Northern Hospital | | $588,025 00 | $487,961 35 | $100,063 65 |
| Penitentiary— | | | | |
| Salaries and wages, supplies, material and service | General | $281,050 00 | $226,490 35 | $54,559 65 |
| Maintenance | General | 10,000 00 | 9,196 22 | 803 78 |
| Capital outlays | General | 18,000 00 | 16,499 24 | 1,500 76 |
| Additional land | General | 1,200 00 | 1,200 00 | ..... |
| Jute Mill— | | | | |
| Salaries and wages | General | 29,000 00 | 18,132 57 | 10,867 43 |
| Supplies, material and service | General | 240,000 00 | 141,066 18 | 98,933 82 |
| Total for Penitentiary | | $579,250 00 | $412,584 56 | $166,665 44 |

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|---|---|---|---|---|
| **Reformatory—** | | | | |
| Salaries and wages | General | 60,000 00 | 41,954 54 | 18,045 46 |
| Supplies, material and service | General | 104,400 00 | 104,400 00 | ..... |
| Maintenance | General | 5,000 00 | 5,000 00 | ..... |
| Capital outlay | General | 3,000 00 | 1,705 45 | 1,294 55 |
| Domestic help at superintendent's residence | General | 1,200 00 | 700 00 | 500 00 |
| Total for Reformatory | | $173,600 00 | $153,759 99 | $19,840 01 |
| **Soldiers' Home—** | | | | |
| Salary of Superintendent | General | $3,600 00 | $2,550 00 | $1,050 00 |
| Salary and wages | General | 50,680 00 | 43,267 69 | 7,412 31 |
| Supplies, material and service | General | 55,220 00 | 55,220 00 | ..... |
| Maintenance | General | 15,000 00 | 12,836 97 | 2,163 03 |
| Capital outlays | General | 101,200 00 | 100,438 05 | 761 95 |
| Cottage for caretaker | General | 2,000 00 | ..... | 2,000 00 |
| Colony— | | | | |
| Salaries and wages | General | 2,360 00 | 1,902 83 | 457 17 |
| Maintenance | General | 41,640 00 | 24,736 53 | 16,903 47 |
| For all purposes—not to be exceed amount of receipts from U. S. Government | United States | ..... | *30,290 86 | ..... |
| Total for Soldiers' Home | | $271,700 00 | $271,242 93 | $30,747 93 |
| Tuberculosis Hospital | General | $150,000 00 | $87,842 79 | $62,157 21 |
| **Training School—** | | | | |
| Salaries, wages, supplies, material and service | General | $171,000 00 | $158,944 97 | $12,055 03 |
| Salaries, wages, supplies, material and service | C., E., P. and R. I. Current | | | |
| Maintenance | General | 15,000 00 | 14,892 53 | 107 47 |
| Maintenance | C., E., P. and R. I. Current | | | |
| Capital outlay | General | 17,500 00 | 17,477 47 | 22 53 |
| Capital outlay | C., E., P. and R. I. Current | | | |
| Gymnasium and Shop Row | General | 60,000 00 | 59,975 82 | 24 18 |
| Gymnasium and Shop Row | C., E., P. and R. I. Current | | | |
| Instructors and equipment | General | 10,000 00 | 2,598 75 | 7,401 25 |
| Instructors and equipment | C., E., P. and R. I. Current | | | |
| Total for Training School | | $273,500 00 | $253,889 54 | $19,610 46 |
| **Temple of Justice—** | | | | |
| Salaries and wages | General | $14,200 00 | $8,727 47 | $5,472 53 |
| Supplies, material and service | General | 9,000 00 | 8,304 67 | 695 33 |
| Maintenance | General | 1,200 00 | 437 39 | 762 61 |
| Total for Temple of Justice | | $24,400 00 | $17,469 53 | $6,930 47 |

* Not to exceed receipts (U. S.)

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**Statement No. 10.—CURRENT EXPENDITURE ACCOUNTS—Continued.**

| PURPOSE | Fund | Appropriation | Expended from April 1, 1919, to September 30, 1920 | Unexpended Balance September 30, 1920 |
|---|---|---|---|---|
| INSTITUTIONS (Continued)— | | | | |
| Veterans' Home— | | | | |
| Salaries and wages | General | $85,880 00 | $57,335 95 | $28,544 05 |
| Supplies, material and service | General | 105,100 00 | 105,100 00 | ..... |
| Maintenance | General | 8,000 00 | 4,392 86 | 3,607 14 |
| Capital outlays | General | 54,500 00 | 45,921 20 | 8,578 80 |
| Purchase and operation of conveyance | General | 3,000 00 | 2,213 19 | 786 81 |
| For all purposes (Not to exceed amount of receipts from United States Government | United States Fund | ..... | 42,477 03 | ..... |
| Total for Veterans' Home | | $256,480 00 | $257,440 23 | $41,516 80 |
| Western Washington Hospital— | | | | |
| Salaries, wages, supplies, material and service | General | $534,375 00 | $467,238 27 | $67,136 73 |
| Maintenance | General | 35,000 00 | 33,028 96 | 1,971 04 |
| Purchase of truck | General | 4,000 00 | 2,964 50 | 1,035 50 |
| New laundry, detached power house | General | 80,000 00 | 32,262 08 | 47,737 92 |
| Capital outlay | General | 11,000 00 | 9,699 29 | 1,300 71 |
| Total for Western Washington Hospital | | $664,375 00 | $545,193 10 | $119,181 90 |
| Women's Industrial Home and Clinic | General | $150,000 00 | $49,788 12 | $100,211 88 |
| JUDGMENTS— | | | | |
| J. E. Willis | General | $101 22 | $101 22 | ..... |
| Jeremiah Neterer | General | 281 16 | 281 16 | ..... |
| Thomas Joyce | General | 1,556 50 | 1,556 50 | ..... |
| Frank R. Buckley | General | 193 33 | 193 33 | ..... |
| Joe Adams | General | 267 66 | 267 66 | ..... |
| Ransey Hardware Co. | General | 2,707 45 | 2,707 45 | ..... |
| Frank Musselman | General | 126 00 | 126 00 | ..... |
| Paul Wilson | General | 60 02 | 60 02 | ..... |
| R. D. Vernon | General | 25 00 | 25 00 | ..... |
| Tony Schimmels | General | 201 66 | 201 66 | ..... |
| Al Helander | General | 64 00 | 64 00 | ..... |
| Great Northern Railway Company | Public Highway | 25,625 00 | 25,625 00 | ..... |
| Total for Judgments | | $31,209 00 | $31,209 00 | ..... |

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|---|---|---|---|---|
| **LABOR COMMISSIONER—** | | | | |
| Salary of Commissioner | General | $6,000 00 | $3,600 00 | $2,400 00 |
| Salary of deputy commissioner | General | 3,600 00 | 2,700 00 | 900 00 |
| Clerk hire | General | 6,500 00 | 4,646 95 | 1,853 05 |
| Supplies, material and service (See Page 93 for balance of appropriation) | General | 4,698 50 | 3,076 05 | 1,622 45 |
| Capital outlays | General | 100 00 | 85 80 | 14 20 |
| Expense of arbitration | General | 7,500 00 | 3,084 85 | 4,415 15 |
| Salaries of six inspectors, factory | General | 18,600 00 | 13,802 40 | 4,797 60 |
| Supplies, material and service, factory | General | 11,300 00 | 8,583 31 | 2,716 69 |
| Capital outlay, factory | General | 100 00 | 86 05 | 13 95 |
| Steamboat inspection (Not to exceed receipts)— | | | | |
| Salaries and wages | General | 1,200 00 | 539 00 | 661 00 |
| Supplies, material and service | General | 600 00 | 533 81 | 66 19 |
| Total for Labor Commissioner | | $60,198 50 | $40,738 22 | $19,460 28 |
| **LAND COMMISSIONER—** | | | | |
| Salary of Commissioner | General | $6,000 00 | $4,500 00 | $1,500 00 |
| Employes, assistants and clerk hire | General | 104,694 00 | 75,451 93 | 29,242 09 |
| Supplies, material and service | General | 50,456 00 | 39,183 81 | 11,272 19 |
| Capital outlays | General | 2,850 00 | 2,534 68 | 315 32 |
| Examination, appraisal and selection of lieu lands (Re-appropriation) | General | 22,404 98 | 13,450 78 | 8,954 20 |
| Total for Land Comimssioner | | $186,404 98 | $135,121 20 | $51,283 78 |
| **LAW LIBRARIAN—** | | | | |
| Salary of Librarian | General | $6,000 00 | $4,500 00 | $1,500 00 |
| Salary of assistant librarian | General | 3,000 00 | 2,212 50 | 787 50 |
| Salary of second assistant librarian | General | 2,400 00 | 1,800 00 | 600 00 |
| Supplies, material and service | General | 3,500 00 | 2,040 77 | 1,459 23 |
| Capital outlays | General | 12,500 00 | 12,368 51 | 131 49 |
| Total for Law Librarian | | $27,400 00 | $22,921 78 | $4,478 22 |
| **LEGISLATURE—** | | | | |
| Expense (See Page 94 for balance of appropriation) | General | $18,755 70 | $12,953 06 | $5,802 64 |
| Printing (See Page 94 for balance of appropriation) | General | 3,555 19 | 2,548 63 | 1,006 56 |
| Indexing House and Senate Journals (See Page 94 for balance of appropriation) | General | 450 00 | 300 00 | 150 00 |
| Total for Legislature | | $22,760 89 | $15,801 69 | $6,959 20 |

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**Statement No. 10.—CURRENT EXPENDITURE ACCOUNTS—Continued.**

| PURPOSE | Fund | Appropriation | Expended from April 1, 1919, to September 30, 1920 | Unexpended Balance September 30, 1920 |
|---|---|---|---|---|
| **LOCAL IMPROVEMENT ASSESSMENTS—** | | | | |
| For City of Bellingham | General | $611 30 | $611 30 | |
| For Whatcom County, Drainage No. 5 | General | 11 38 | 11 38 | |
| For Whatcom County, Drainage No. 7 | General | 101 08 | | $101 08 |
| For Whatcom County | Public Highway | 2,823 66 | 2,823 66 | |
| For Skagit County, District No. 1 | Public Highway | 867 55 | 805 60 | 61 95 |
| For Skagit County, District No. 7 | Public Highway | 240 25 | 240 25 | |
| For Tacoma, District No. 592 | General | 2,070 96 | 2,070 96 | |
| For Kennewick, Districts Nos. 1 and 3 | General | 195 62 | | 195 62 |
| For Spokane, Nos. 353, 14, 553, 373, W. No. 42, 616, 646, 1, 459, 788,354 | General | 2,169 00 | 2,169 00 | |
| Port Townsend, Districts Nos. 2 and 8 | General | 338 22 | 338 22 | |
| For Seattle | Military | 96 14 | | 96 14 |
| For Yakima | Military | 15 35 | | 15 35 |
| Total for Local Improvement Assessments | | $9,540 51 | $9,070 37 | $470 14 |
| **MEDICAL AID BOARD—** | | | | |
| Salaries and wages, supplies, material, service and awards | Medical Aid | $1,000,000 00 | $388,518 21 | $611,481 79 |
| **MILITARY DEPARTMENT—** | | | | |
| Salary of Adjutant General | Military | $7,200 00 | $5,400 00 | $1,800 00 |
| Employes and clerk hire | Military | 61,200 00 | 39,921 35 | 21,278 65 |
| Supplies, material and service | Military | 304,720 00 | 173,711 13 | 131,008 87 |
| Maintenance and fencing reservation | Military | 1,000 00 | 1,000 00 | |
| Armory at Walla Walla, Armory at Everett, Armory at Aberdeen — Construction | Military | 100,000 00 | 44 47 | 99,955 53 |
| Armory at Walla Walla, Armory at Everett, Armory at Aberdeen — Buildings | Military | 125,000 00 | 2,156 08 | 122,843 92 |
| Armory at Walla Walla, Armory at Everett, Armory at Aberdeen — Furnishings | Military | 100,000 00 | 25 07 | 99,974 93 |
| Total for Military Department | | $699,120 00 | $222,258 10 | $476,861 90 |
| **MINE INSPECTION—** | | | | |
| Salary of Inspector | General | $6,000 00 | $4,500 00 | $1,500 00 |
| Salary of deputy inspector | General | 4,800 00 | 4,500 00 | 300 00 |
| Salary of deputy inspector, additional | General | 1,200 00 | | 1,200 00 |
| Salary of clerk | General | 2,400 00 | 1,775 00 | 625 00 |
| Supplies, material and service | General | 7,250 00 | 6,151 72 | 1,098 28 |
| Capital outlay | General | 1,200 00 | 1,197 62 | 2 38 |

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|---|---|---|---|---|
| Board of Examiners— | | | | |
| Salaries at $6.00 per diem | General | 700 00 | 504 00 | 196 00 |
| Meals, lodging and transportation | General | 500 00 | 362 92 | 137 08 |
| Total for Mine Inspection | | $24,050 00 | $18,991 26 | $5,058 74 |
| MISCELLANEOUS— | | | | |
| Public Archives Commission | General | $1,500 00 | $1,455 10 | $44 90 |
| Guaranteed interest on A.-Y.-P. E. warrants | General | 2,500 00 | 1,174 97 | 1,325 03 |
| Guaranteed interest on Shore Land warrants | General | 28,000 00 | 19,530 18 | 8,469 82 |
| Industrial Code Commission | General | 25,000 00 | 11,378 36 | 13,621 64 |
| Uniform Law Commission—Expense | General | 600 00 | 296 90 | 303 10 |
| Criminal cost bills | General | 27,000 00 | | 27,000 00 |
| Total for Miscellaneous | | $84,600 00 | $33,835 51 | $50,764 49 |
| NUATICAL SCHOOL | General | $50,000 00 | $50,000 00 | |
| Act of Congress (Not to exceed receipts) | Nautical School Fund | | *20,820 92 | |
| Total for Nautical School | | $50,000 00 | $70,820 92 | |
| NORMAL SCHOOLS— | | | | |
| Bellingham— | | | | |
| Purchase of land | General | $15,000 00 | $15,000 00 | |
| Dormitory and equipment | General | 100,000 00 | 12,272 10 | 87,727 90 |
| Salaries and wages, supplies, material and service | Bellingham Normal | | | |
| Salaries and wages, supplies, material and service | Normal School Current. | 265,000 00 | 219,733 91 | 45,266 09 |
| Capital outlay | Bellingham Normal | | | |
| Capital outlay | Normal School Current. | 82,000 00 | 11,023 45 | 70,976 55 |
| Local improvement assessment Nos. 560, 571 | Normal School Current | 2,497 91 | 2,497 91 | |
| Cheney— | | | | |
| Dormitory and equipment | General | 75,000 00 | 75,000 00 | |
| Salaries and wages, supplies, material and service | Cheney Normal | | | |
| Salaries and wages, supplies, material and service | Normal School Current. | 245,440 00 | 202,554 71 | 42,885 29 |
| Capital outlays | Cheney Normal | | | |
| Capital outlays | Normal School Current. | 45,000 00 | 45,000 00 | |
| Local improvement assessments | Cheney Normal | 658 08 | 658 08 | |
| Ellensburg— | | | | |
| Dormitory building and equipment | General | 75,000 00 | 70,653 36 | 4,346 64 |
| Paving, Warren Construction Company | General | 1,096 39 | 1,096 39 | |
| Salaries and wages, supplies, material and service | Ellensburg Normal | | | |
| Salaries and wages, supplies, material and service | Normal School Current. | 208,630 00 | 164,667 16 | 43,962 84 |
| Capital outlay | Ellensburg Normal | | | |
| Capital outlay | Normal School Current. | 33,750 00 | 19,917 66 | 13,832 34 |

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**Statement No. 10.—CURRENT EXPENDITURE ACCOUNTS—Continued.**

| PURPOSE | Fund | Appropriation | Expended from April 1, 1919, to September 30, 1920 | Unexpended Balance September 30, 1920 |
|---|---|---|---|---|
| NORMAL SCHOOLS (Continued) | | | | |
| Ellensburg— | | | | |
| Local improvement assessment | Ellensburg Normal | $2,067 62 | $2,067 62 | |
| Total for Normal Schools | | $1,151,160 00 | $842,162 35 | $308,997 65 |
| OYSTER RESERVE—Protection and improvement | Oyster Reserve | $10,000 00 | $9,450 02 | $549 98 |
| PERMANENT FUNDS—Investments— | | | | |
| Accident | Accident Permanent | | $2,433,000 00 | |
| Agriculture College | Agricultural Permanent | | 164,372 00 | |
| C., E., P. and R. I. | C., E., P. and R. I. Perm't | | 143,850 00 | |
| Scientific School | Scientific Permanent | | 215,000 00 | |
| School | Permanent School | | 3,769,745 00 | |
| Normal School | Normal Permanent | | 237,800 00 | |
| University | University Permanent | | 46,550 00 | |
| Total for Permanent Funds | | | $7,010,317 00 | |
| PUBLIC SERVICE COMMISSION— | | | | |
| Salaries of Commissioners | General | $30,000 00 | $22,499 94 | $7,500 06 |
| Salary of traffic expert | General | 10,000 00 | 7,499 98 | 2,500 02 |
| Salary of chief engineer | General | 7,200 00 | 5,399 77 | 1,800 23 |
| Salary of traffic clerk | General | 2,800 00 | 2,246 64 | 553 36 |
| Salary of secretary | General | 4,800 00 | 3,600 00 | 1,200 00 |
| Salary of reporter | General | 4,200 00 | 2,960 00 | 1,240 00 |
| Salary of inspector of safety appliances | General | 6,000 00 | 4,500 00 | 1,500 00 |
| Salary of assistant inspector of safety appliances | General | 4,800 00 | 3,600 00 | 1,200 00 |
| Salaries of extra engineers, clerks, etc. | General | 63,800 00 | 39,301 09 | 24,498 91 |
| Supplies, material and service | General | 48,400 00 | 40,240 18 | 8,159 82 |
| Capital outlays | General | 1,000 00 | 905 17 | 94 83 |
| Grain Department— | | | | |
| Salary of chief inspector | General | 4,800 00 | 3,600 00 | 1,200 00 |
| Salary of clerk and registrar | General | 3,600 00 | 2,700 00 | 900 00 |
| Salary of deputy, Seattle | General | 3,600 00 | 2,700 00 | 900 00 |
| Salary of deputy, Spokane | General | 3,600 00 | 2,645 00 | 955 00 |
| Salary of deputy, Tacoma | General | 3,600 00 | 2,700 00 | 900 00 |
| Supplies, material and service | General | 1,500 00 | 1,500 00 | |
| Salaries, supplies, expenses, and refunds (receipts) | General | 135,000 00 | 86,860 62 | 48,139 38 |
| Total for Public Service Commission | | $338,700 00 | $235,458 39 | $103,241 61 |

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|---|---|---|---|---|
| **RECLAMATION—** | | | | |
| Administrative expense of Board Land Settlement | General | 10,000 00 | 472 56 | 9,527 44 |
| Administrative expense—Surveys, etc., reclamation (receipts) | Reclamation Revolving | 50,000 00 | 37,315 38 | 12,684 62 |
| Creation of Reclamation Revolving Fund | General | 100,000 00 | 100,000 00 | |
| Bonds and carrying out provisions of act (receipts) | Reclamation Revolving | 1,000,000 00 | 173,731 32 | 826,268 68 |
| Acquiring and improving lands (Land Settlement) | Reclamation Revolving | 150,000 00 | | 150,000 00 |
| Total for Reclamation | | $1,310,000 00 | $311,519 26 | $998,480 74 |
| **RELIEFS (Not chargeable direct to activity—** | | | | |
| Asotin County | General | $305 69 | $305 69 | |
| Hugh Barkley | General | 29 10 | 29 10 | |
| Chas. H. Lilly Co. | General | 30 00 | 30 00 | |
| Geo. Donald | General | 500 00 | 500 00 | |
| Frank Fisher | General | 165 60 | 165 60 | |
| Cornelius Gerber et al. | General | 325 22 | | $325 22 |
| J. C. Hefferman | General | 500 00 | 500 00 | |
| G. Heiss | General | 238 97 | 238 97 | |
| Fred Koch | General | 76 80 | 76 80 | |
| Ernest Lister | General | 5,000 00 | 5,000 00 | |
| C. J. Lord | General | 500 00 | 500 00 | |
| W. A. Lowman | General | 500 00 | 500 00 | |
| Fred McGonagle | General | 388 04 | 388 04 | |
| S. C. McKee, Renton Bank | General | 40 00 | 40 00 | |
| Library Fund warrant No. 817, payment of | General | 10 00 | 10 00 | |
| W. J. Patterson | General | 500 00 | 500 00 | |
| Hans Pederson | General | 521 45 | 521 45 | |
| Irving D. Sill | General | 2,500 00 | 2,500 00 | |
| Chas. H. and Una E. Stiles | General | 600 00 | 600 00 | |
| Ruben Thacker | General | 94 58 | | 94 58 |
| Western Life & Con's Company | General | 98 00 | 98 00 | |
| Mountain View Sanitarium, Tacoma | General | 1,771 79 | 1,771 79 | |
| Camp Lewis Transportation Company | Motor Vehicle | 284 00 | 284 00 | |
| Percy Jenkins | Military | 30 00 | | 30 00 |
| Miscellaneous reliefs | Military | 733 62 | 733 62 | |
| Cutter and Malmgren | Military | 250 00 | 250 00 | |
| Independent Fisheries Company | Fish | 189 04 | 189 04 | |
| Harry Shipman | Fish | 46 00 | 46 00 | |
| Don. L. Smith | Fish | 3 00 | 3 00 | |
| John Gaffney | Fish | 1 00 | 1 00 | |
| John Maunser | Fish | 6 00 | 6 00 | |
| Dewey Barichio | Fish | 33 00 | 33 00 | |
| G. F. Cornish | Fish | 1 00 | 1 00 | |
| Henry Bjorklund | Fish | 76 00 | 76 00 | |
| H. Bjorklund | Fish | 101 00 | 101 00 | |
| Gottfried Knutson | Fish | 44 00 | 44 00 | |

* No appropriation. ‡ Auditor may anticipate receipts up to $15,000.00. Ch. 189, Laws 1919, Sec. 13.

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Statement No. 10.—CURRENT EXPENDITURE ACCOUNTS—Continued.

| PURPOSE | Fund | Appropriation | Expended from April 1, 1919, to September 30, 1920 | Unexpended Balance September 30, 1920 |
|---|---|---|---|---|
| RELIEFS (Continued) | | | | |
| Carl Wood | Fish | $5 00 | $5 00 | |
| Andrew Chrey | Fish | 1 00 | 1 00 | |
| Gottfried Knutson | Fish | 78 00 | 78 00 | |
| Gottfried Knutson | Fish | 54 00 | 54 00 | |
| Miles P. Newbury | Fish | 1 00 | 1 00 | |
| Chas. Seatit | Fish | 36 00 | 36 00 | |
| J. L. Smith (King County's portion) | Permanent Highway | 1,185 75 | 1,185 75 | |
| C. M. Payne (Spokane County's portion) | Permanent Highway | 882 96 | 882 96 | |
| J. M. Clifton (Spokane County's portion) | Permanent Highway | 907 24 | 907 24 | |
| T. M. Morgan (Pierce County's portion) | Permanent Highway | 915 21 | 915 21 | |
| McCleary Timber Company | Public Highway | 4,107 20 | 4,107 20 | |
| Arvid Rydstrom | Public Highway | 27,319 58 | 27,319 58 | |
| David Govan | Public Highway | 12,000 00 | 12,000 00 | |
| J. J. Quirk (See Industrial Insurance) | Accident | | | |
| Charitable Institutions— | | | | |
| Florence Crittenden Home, Seattle | General | 3,000 00 | 3,000 00 | |
| Florence Crittenden Home, Spokane | General | 3,000 00 | 3,000 00 | |
| Lebanon Home, The | General | 3,000 00 | 3,000 00 | |
| Pacific Coast Rescue and Protective Society | General | 3,000 00 | 3,000 00 | |
| Salvation Army Home | General | 3,000 00 | 3,000 00 | |
| Theodora Home, The | General | 3,000 00 | 3,000 00 | |
| White Shield Home | General | 3,000 00 | 3,000 00 | |
| Spanish War Veterans, care of graves | General | 144 00 | 144 00 | |
| Total for Reliefs not chargeable to activity (See Page 99 for balance of appropriation) | General | $85,214 84 | $84,765 04 | $449 80 |
| SAFETY BOARD—WORKMEN'S COMPENSATION ACT— | | | | |
| To defray one-half of expenses | General | $175,050 00 | $102,230 83 | $72,819 17 |
| To defray one-half of expenses | Medical Aid | 175,050 00 | 99,854 23 | 75,195 77 |
| Total for Safety Board | | $350,100 00 | $202,085 06 | $148,014 94 |
| SCHOOL, CURRENT FUND (No appropriation) | Current School | | $2,059,484 59 | |
| SUPERINTENDENT OF PUBLIC INSTRUCTION— | | | | |
| Salary or Superintendent | General | $6,000 00 | $4,500 00 | $1,500 00 |

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|---|---|---|---|---|
| Salary of assistant superintendent | General | 4,800 00 | 3,600 00 | 1,200 00 |
| Salary of deputy superintendent | General | 4,200 00 | 3,050 00 | 1,150 00 |
| Salary of secretary | General | 3,000 00 | 2,250 00 | 750 00 |
| Salaries of clerks | General | 6,000 00 | 4,348 46 | 1,651 54 |
| Supplies, material and service (See Page 100 for balance of appropriation | General | 25,298 50 | 18,843 59 | 6,454 91 |
| Capital outlays | General | 250 00 | 202 05 | 47 95 |
| Rural Extension Department— | | | | |
| Salaries and wages | General | 5,200 00 | 3,779 55 | 1,420 45 |
| Supplies, material and service | General | 2,600 00 | 1,736 81 | 863 19 |
| High School Supervision— | | | | |
| Salaries and wages | General | 5,050 00 | 3,461 80 | 1,588 20 |
| Supplies, material and service | General | 3,750 00 | 2,186 02 | 1,563 98 |
| Board of Education— | | | | |
| Salaries and wages | General | 500 00 | 485 50 | 14 50 |
| Supplies, material and service | General | 2,500 00 | 1,447 14 | 1,052 86 |
| Vocational Education— | | | | |
| Salaries and wages | General | 16,350 00 | 10,101 88 | 6,248 12 |
| Supplies, material and service | General | 7,500 00 | 5,325 18 | 2,174 82 |
| Capital outlay | General | 150 00 | 132 90 | 17 10 |
| Training of teachers, Federal Aid (No appropriation) | U. S. Vocational Education | ..... | 55,885 78 | ..... |
| Industrial and Agricultural Work— | | | | |
| Salaries and wages | General | 6,300 00 | 4,512 58 | 1,787 42 |
| Supplies, material and service | General | 8,700 00 | 4,839 55 | 3,860 45 |
| Total for Superintendent of Public Instruction | | $108,148 50 | $130,688 79 | $33,345 49 |
| STATE LIBRARY— | | | | |
| Salary of Librarian | General | 3,600 00 | 2,700 00 | 900 00 |
| Salary of stenographer | General | 1,800 00 | 1,275 00 | 525 00 |
| Supplies, material and service | General | 2,640 00 | 2,358 70 | 281 30 |
| Binding public documents | General | 2,000 00 | 1,759 24 | 240 76 |
| Capital outlays | General | 2,000 00 | 1,309 37 | 690 63 |
| Total for State Library | | $12,040 00 | $9,402 31 | $2,637 69 |
| SUPERIOR COURTS— | | | | |
| Salaries of judges | General | $135,000 00 | $95,625 00 | $39,375 00 |
| Salaries of judges pro tem | General | 1,000 00 | 115 00 | 885 00 |
| Supplies, material and service | General | 6,000 00 | 4,437 33 | 1,562 67 |
| Total for Superior Courts | | $142,000 00 | $100,177 33 | $41,822 67 |

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**Statement No. 10.—CURRENT EXPENDITURE ACCOUNTS—Continued.**

| PURPOSE | Fund | Appropriation | Expended from April 1, 1919, to September 30, 1920 | Unexpended Balance September 30, 1920 |
|---|---|---|---|---|
| SUPREME COURT— | | | | |
| Salaries of judges | General | $108,000 00 | $81,000 00 | $27,000 00 |
| Salary of clerk | General | 6,000 00 | 4,500 00 | 1,500 00 |
| Salary of deputy | General | 4,200 00 | 3,150 00 | 1,050 00 |
| Salaries of clerks and stenographers | General | 21,600 00 | 15,815 34 | 5,784 66 |
| Supplies, material and service | General | 18,000 00 | 7,217 57 | 10,782 43 |
| Capital outlays | General | 110 00 | 8 00 | 102 00 |
| Total for Supreme Court | | $157,910 00 | $111,690 91 | $46,219 09 |
| SUPREME COURT REPORTER— | | | | |
| Salary of Reporter | General | $7,000 00 | $5,249 99 | $1,750 01 |
| Salary of proofreader and clerk hire | General | 8,200 00 | 6,344 65 | 1,855 35 |
| Salary of additional proofreader and clerk hire | General | 600 00 | 30 00 | 570 00 |
| Supplies, material and service (See Page 101 for balance of appropriation) | General | 5,799 00 | 2,063 79 | 3,735 21 |
| Total for Supreme Court Reporter | | $21,599 00 | $13,688 43 | $7,910 57 |
| SECRETARY OF STATE— | | | | |
| Salary of Secretary | General | $6,000 00 | $4,500 00 | $1,500 00 |
| Salary of assistant secretary | General | 4,800 00 | 3,600 00 | 1,200 00 |
| Salary of auditor and cashier | General | 4,200 00 | 3,150 00 | 1,050 00 |
| Salary of printing expert | General | 4,200 00 | 3,150 00 | 1,050 00 |
| Salaries of clerks | General | 27,800 00 | 21,029 44 | 6,770 56 |
| Supplies, material and service | General | 20,000 00 | 10,479 35 | 9,520 65 |
| Capital outlays | General | 1,000 00 | 1,000 00 | ..... |
| Initiative and Referendum | General | 25,000 00 | 21,314 45 | 3,685 55 |
| Initiative and Referendum, additional | General | 50,000 00 | ..... | 50,000 00 |
| Motor Vehicle Department, deficiency (See Page 101 for balance of appropriation) | General | 16,321 88 | 16,321 88 | ..... |
| Expenses of all kinds | Motor Vehicle | 220,000 00 | 123,186 05 | 96,813 95 |
| Weights and Measures— | | | | |
| Salary of Department Superintendent | General | 4,800 00 | 3,600 00 | 1,200 00 |
| Salary of inspector | General | 3,000 00 | 2,250 00 | 750 00 |

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|---|---|---|---|---|
| Salaries of field deputies and supplies, material and service | General | 23,200 00 | 18,680 76 | 4,519 24 |
| Capital outlays | General | 4,000 00 | 3,865 61 | 134 39 |
| Statistics and Immigration— | | | | |
| Salary of Deputy Commissioner | General | 4,200 00 | 3,150 00 | 1,050 00 |
| Clerk hire | General | 3,000 00 | 3,000 00 | ..... |
| Supplies, material and service | General | 7,800 00 | 5,522 11 | 2,277 89 |
| Clerk hire, supplies, material and service | General | 10,000 00 | 1,032 72 | 8,967 28 |
| Special Publicity Fund | General | 50,000 00 | 45,405 76 | 4,594 24 |
| Printing Session Laws, advance sheets and House and Senate Journals | General | 18,000 00 | 17,841 23 | 158 77 |
| Total for Secretary of State | | $507,321 88 | $312,079 36 | $195,242 52 |
| TAX COMMISSIONER— | | | | |
| Salary of Commissioner | General | $6,000 00 | $4,500 00 | $1,500 00 |
| Salaries of clerks, stenographers and assistants | General | 10,000 00 | 7,056 00 | 2,944 00 |
| Supplies, material and service | General | 9,000 00 | 5,783 86 | 3,216 14 |
| Inheritance deputy (salary) | General | 4,800 00 | 3,600 00 | 1,200 00 |
| Capital outlay | General | 500 00 | 358 45 | 141 55 |
| Special investigations | General | 750 00 | 5 00 | 745 00 |
| Total for Tax Commissioner | | $31,050 00 | $21,303 31 | $9,746 69 |
| TRAVELING LIBRARY— | | | | |
| Salary of Superintendent | General | $3,600 00 | $2,700 00 | $900 00 |
| Clerk hire and assistants | General | 6,600 00 | 5,427 30 | 1,172 70 |
| Supplies, material and service | General | 5,080 00 | 2,673 92 | 2,356 08 |
| Capital outlay | General | 10,450 00 | 6,263 12 | 4,186 88 |
| Total for Traveling Library | | $25,680 00 | $17,064 34 | $8,615 66 |
| TREASURER— | | | | |
| Salary of Treasurer | General | $6,000 00 | $4,500 00 | $1,500 00 |
| Salary of deputy treasurer and clerk hire | General | 14,400 00 | 10,827 09 | 3,572 91 |
| Supplies, material and service | General | 5,850 00 | 4,095 27 | 1,754 73 |
| Capital outlay | General | 500 00 | 473 69 | 26 31 |
| Protection of securities | General | 7,500 00 | 4,262 26 | 3,237 74 |
| Total for Treasurer | | $34,250 00 | $24,158 31 | $10,091 69 |
| UNIVERSITY OF WASHINGTON— | | | | |
| Bureau of Mines | General | $20,000 00 | $11,842 22 | $8,157 78 |
| Cruise of lands (demonstration forest) | General | 7,500 00 | ..... | 7,500 00 |
| To duplicate students' fees for buildings | General | 47,737 27 | 34,044 20 | 13,693 07 |

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**Statement No. 10.—CURRENT EXPENDITURE ACCOUNTS—Continued.**

| PURPOSE | Fund | Appropriation | Expended from April 1, 1919, to September 30, 1920 | Unexpended Balance September 30, 1920 |
|---|---|---|---|---|
| UNIVERSITY OF WASHINGTON (Continued)— | | | | |
| Reconstruction and repairs | General | $150,000 00 | $132,061 44 | $47,938 56 |
| Philosophy Hall | General | 200,000 00 | 197,381 02 | 2,618 98 |
| Salaries, wages, supplies, material and service | University Fund; University Current | 1,507,089 00 | 1,139,236 62 | 367,852 38 |
| Capital outlays | University Fund; University Current | 126,400 00 | 74,222 42 | 52,177 58 |
| Buildings, erection, alteration, maintenance, etc | University Building | 471,428 07 | 13,122 11 | 458,305 96 |
| Total for University of Washington | | $2,560,154 34 | $1,601,910 03 | $958,244 31 |
| VETERANS' WELFARE COMMISSION— (See Page 103 for balance of appropriation) | General | $496,704 51 | $468,310 87 | $28,393 64 |
| WASHINGTON STATE COLLEGE— | | | | |
| Division of Agriculture | General | $4,000 00 | $777 41 | $3,222 59 |
| Buildings and equipment at State College | General | 175,000 00 | 66,486 98 | 108,513 02 |
| Dormitory at State College | General | 75,000 00 | 74,536 35 | 463 65 |
| Completion of Agriculture Building | General | 55,000 00 | 38,228 91 | 16,771 09 |
| Buildings, equipment, land and expense, Prosser Experiment Station | General | 35,000 00 | 34,980 68 | 19 32 |
| Dairy barn, land and stock, Puyallup Experiment Station | General | 80,000 00 | 69,320 83 | 10,679 17 |
| To secure Smith-Lever Fund for Agriculture Extension work | General | 61,963 34 | 45,470 46 | 16,492 88 |
| *Assessments for extermination of rodents | General | 10,000 00 | | 10,000 00 |
| Director of Farm Markets | General | 20,000 00 | 12,249 93 | 7,750 07 |
| College; †Experimental Station — Operation and maintenance, including salaries, wages, supplies, material and service | Washington State College; Agriculture College; Scientific School; Washington State College | 897,588 35 | 709,373 62 | 188,214 73 |
| College; †Experimental Station — Capital Outlay | Washington State College; Agriculture College; Scientific School; Washington State College | 151,756 45 | 96,963 91 | 54,792 54 |
| Expenditures from Federal Aid (No appropriation) | Adams | | 23,615 01 | |
| Expenditures from Matriculation Fees (No appropriation) | College | | 238,159 72 | |
| Expenditures from Federal Aid (No appropriation) | Hatch | | 21,638 00 | |
| Expenditures from Federal Aid (No appropriation) | Morrill | | 75,132 47 | |
| Expenditures from Federal Aid (No appropriation) | Smith-Lever | | 70,764 31 | |
| Total for Washington State College | | $1,565,308 14 | $1,577,693 59 | $416,919 08 |

* Not contained in title of act. † At least $75,000.00 to be spent at Experimental Station.

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| WASHINGTON STATE HIGHWAYS | | | | |
|---|---|---|---|---|
| AUTO LICENSE DISTRIBUTION | Motor Vehicle | $2,000,000 00 | $2,000,000 00 | |
| COMMISSIONER'S OFFICE— | | | | |
| Salary of Commissioner | Public Highway | $10,000 00 | $7,500 00 | $2,500 00 |
| Salaries of assistant commissioner, engineers, employes and clerk hire | Public Highway | 36,760 00 | 27,425 59 | 9,334 41 |
| Capital outlays | Public Highway | 1,500 00 | 1,415 72 | 84 28 |
| Supplies, material and service | Public Highway | 16,560 00 | 10,903 79 | 5,656 21 |
| Total | | $64,820 00 | $47,245 10 | $17,574 90 |
| CASCADE ROAD (Re-appropriation) | Public Highway | $4,625 00 | $1,099 34 | $3,525 66 |
| CENTRAL WASHINGTON HIGHWAY— | | | | |
| Cheney to Sprague (Re-appropriation) | Public Highway | $3,722 35 | $3,722 35 | |
| Cheney to Sprague | Public Highway | 62,000 00 | 62,000 00 | |
| Cheney to Sprague | Motor Vehicle | 62,000 00 | 62,000 00 | |
| Cheney to Sprague, F. A. No. 20 | Highway Revolving | | 45,294 91 | |
| Connell North (Re-appropriation) | Public Highway | 2,966 49 | 2,966 49 | |
| Connell North | Public Highway | 50,000 00 | 14,620 22 | $35,379 78 |
| Connell North | Motor Vehicle | 50,000 00 | 49,822 31 | 177 69 |
| Totals | | $230,688 84 | $240,426 28 | $35,557 47 |
| CHELAN-OKANAGON— | | | | |
| In Chelan County | Public Highway | $25,000 00 | $24,998 98 | $1 02 |
| In Chelan County | Motor Vehicle | 25,000 00 | 25,000 00 | |
| In Chelan County, F. A. No. 45 | Highway Revolving | | 41,820 56 | |
| In Okanogan County (Re-appropriation) | Public Highway | 19,500 00 | 19,462 74 | 37 26 |
| In Okanogan County | Public Highway | 20,000 00 | 18,977 38 | 1,022 62 |
| In Okanogan County | Motor Vehicle | 20,000 00 | 20,000 00 | |
| In Okanogan County, F. A. 14 | Highway Revolving | | 26,539 38 | |
| In Okanogan County, F. A. 15 | Highway Revolving | | 15,854 10 | |
| Totals | | $109,500 00 | $192,653 14 | $1,060 90 |
| INLAND EMPIRE HIGHWAY— | | | | |
| Spokane County line North (Re-appropriation) | Public Highway | $18,952 42 | $18,735 77 | $216 65 |
| Spokane County line North | Public Highway | 60,000 00 | 60,000 00 | |
| Spokane County line North | Motor Vehicle | 100,000 00 | 58,856 80 | 41,143 20 |
| Spokane County line North, F. A. 16 | Highway Revolving | | 77,485 89 | |
| Laurier South (Re-appropriation) | Public Highway | 26,420 90 | 26,000 00 | 420 90 |
| Pullman to Idaho line (Re-appropriation) | Public Highway | 4,800 47 | 4,800 47 | |
| Colfax to Dayton | Public Highway | 250,000 00 | 170,263 02 | 79,736 98 |
| Colfax to Dayton | Motor Vehicle | 125,000 00 | 125,000 00 | |
| Colfax to Dayton, F. A. 35, 46, 47 | Highway Revolving | | 251,249 23 | |

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| WASHINGTON STATE HIGHWAYS | Fund | Appropriation | Expended from April 1, 1919, to September 30, 1920 | Unexpended Balance September 30, 1920 |
|---|---|---|---|---|
| Between Ellensburg and Yakima | Motor Vehicle | 50,000 00 | | 50,000 00 |
| North line Spokane County North, F. A. 53 | Highway Revolving | | 4,580 16 | |
| Richland Bridge | Public Highway | 20,000 00 | 19,937 56 | 62 44 |
| Pomeroy to Clarkston | Public Highway | 50,000 00 | 14,126 04 | 35,873 96 |
| Pomeroy to Clarkston | Motor Vehicle | 80,000 00 | 21,307 96 | 58,692 04 |
| Pomeroy to Clarkston, F. A. 66 | Highway Revolving | | | |
| Oakesdale South | Public Highway | 25,000 00 | 25,000 00 | |
| Oakesdale South | Motor Vehicle | 25,000 00 | 25,000 00 | |
| Uniontown East | Public Highway | 20,000 00 | 20,000 00 | |
| Wallula to Pasco | Motor Vehicle | 90,000 00 | 54,149 77 | 35,850 23 |
| Totals | | $1,220,173 79 | $1,174,911 66 | $378,577 41 |
| **McCLELLAN PASS HIGHWAY—** | | | | |
| Enumclaw to Summit (Re-appropriation) | Public Highway | $65,939 00 | $65,939 00 | |
| Greenwater River East | Public Highway | 70,000 00 | 36,691 91 | $33,308 09 |
| Horseshoe Bend to Summit (re-appropriation) | Public Highway | 55 93 | | 55 93 |
| Totals | | $135,994 93 | $102,630 91 | $33,364 02 |
| **MISCELLANEOUS—** | | | | |
| County Permanent Highway matched by Federal Aid | Highway Revolving | | $864,931 61 | |
| **NATIONAL PARK HIGHWAY—** | | | | |
| Nemah to Holman (Re-appropriation) | Public Highway | $22,426 85 | $17,375 90 | $5,050 95 |
| Between Tacoma and Ashford (Re-appropriation) | Public Highway | 17,247 86 | 15,006 53 | 2,241 33 |
| Between Tacoma and Ashford | Public Highway | 100,000 00 | 99,884 54 | 115 46 |
| Between Tacoma and Ashford | Motor Vehicle | 75,000 00 | 75,000 00 | |
| Between Tacoma and Ashford for paving | Motor Vehicle | 50,000 00 | 462 69 | 49,537 31 |
| Pacific Highway to Mayfield | Public Highway | 50,000 00 | 28,464 87 | 21,535 13 |
| Pacific Highway, F. A. 70 | Highway Revolving | | 553 60 | |
| Totals | | $314,674 71 | $236,748 13 | $78,480 18 |
| **NAVY YARD HIGHWAY—** | | | | |
| Navy Yard Division | Public Highway | $75,000 00 | $72,328 79 | $2,671 21 |

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|---|---|---|---|---|
| NAVY YARD HIGHWAY (Continued)— | | | | |
| Navy Yard Division, F. A. 58 | Highway Revolving | | 8,847 38 | |
| Totals | | $75,000 00 | $81,176 17 | $2,671 21 |
| NORTH BANK HIGHWAY— | | | | |
| In Klickitat County | Public Highway | $50,000 00 | $8,573 86 | $41,426 14 |
| In Klickitat County | Motor Vehicle | 40,000 00 | 39,880 84 | 119 16 |
| In Skamania County | Public Highway | 50,000 00 | 19,906 96 | 30,093 04 |
| In Skamania County | Motor Vehicle | 25,000 00 | 20,168 64 | 4,831 36 |
| In Skamania County, F. A. 78 | Highway Revolving | | | |
| Washougal East | Motor Vehicle | 25,000 00 | 3,505 97 | 21,494 03 |
| Totals | | $190,000 00 | $92,036 27 | $97,963 73 |
| NORTH CENTRAL HIGHWAY— | | | | |
| Between Harrington and Wilson Creek | Public Highway | $50,000 00 | $50,000 00 | |
| Between Harrington and Wilson Creek | Motor Vehicle | 50,000 00 | 37,081 99 | $12,918 01 |
| Between Harrington and Wilson Creek, F. A. 68 | Highway Revolving | | | |
| In Blewett Pass | Motor Vehicle | 50,000 00 | 50,000 00 | |
| Totals | | $150,000 00 | $137,081 99 | $12,918 01 |
| OCEAN BEACH HIGHWAY— | | | | |
| South Bend to Holman | Public Highway | $75,000 00 | $21,826 81 | $53,173 19 |
| South Bend to Holman | Motor Vehicle | 75,000 00 | 56,150 50 | 18,849 50 |
| From Coal Creek West | Public Highway | 20,000 00 | 886 80 | 19,113 20 |
| From Coal Creek West | Motor Vehicle | 15,000 00 | 7,139 94 | 7,860 06 |
| In Wahkiakum County | Motor Vehicle | 75,000 00 | 16,784 28 | 58,215 72 |
| In Wahkiakum County, F. A. 73 | Highway Revolving | | 64,384 12 | |
| Totals | | $260,000 00 | $167,172 45 | $157,211 67 |
| OLYMPIC HIGHWAY— | | | | |
| Between Thurston County and Clallam County (Re-appropriation) | Public Highway | $1,024 12 | $253 98 | $1,370 14 |
| Lake Quinault Northwest (Re-appropriation) | Public Highway | 40,150 85 | 39,020 28 | 1,130 57 |
| Lake Quinault Northwest, Federal Aid | Highway Revolving | | 5,603 86 | |
| From Forks South | Motor Vehicle | 20,000 00 | 17,448 30 | 2,551 70 |
| Lake Quinault to Clearwater P. O. | Public Highway | 50,000 00 | 100 00 | 49,900 00 |
| Lake Quinault to Clearwater P. O. | Motor Vehicle | 50,000 00 | | 50,000 00 |
| Forks to Jefferson County line (Re-appropriation) | Public Highway | 20,956 59 | 20,956 59 | |
| Between Olympia and Port Angeles | Public Highway | 60,000 00 | 60,000 00 | |
| Between Olympia and Port Angeles | Motor Vehicle | 50,000 00 | 49,546 14 | 453 86 |
| Between Olympia and Port Angeles, F. A. 41 | Highway Revolving | | 48,322 16 | |
| East Beach to Fairholm | Public Highway | 60,000 00 | 35,766 25 | 24,233 75 |
| End of 1918 improvement to McCleary | Public Highway | 20,000 00 | 20,000 00 | |
| Duckabush to Brinnon | Public Highway | 44,545 39 | 44,545 39 | |
| Totals | | $417,276 95 | $341,562 95 | $129,640 02 |

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**Statement No. 10—CURRENT EXPENDITURE ACCOUNTS—Continued.**

| WASHINGTON STATE HIGHWAYS | Fund | Appropriation | Expended from April 1, 1919, to September 30, 1920 | Unexpended Balance September 30, 1920 |
|---|---|---|---|---|
| PACIFIC HIGHWAY— | | | | |
| Chehalis to Vancouver (Re-appropriation) | Public Highway | $51,765 59 | $11,439 77 | $40,325 82 |
| Between Pioneer and Toledo | Public Highway | 225,000 00 | 153,731 81 | 71,268 19 |
| Between Pioneer and Toledo | Motor Vehicle | 150,000 00 | 150,000 00 | ..... |
| Between Pioneer and Toledo, F. A. 11 | Highway Revolving | ..... | 37,068 54 | ..... |
| Between Pioneer and Toledo, F. A. 32 | Highway Revolving | ..... | 99,372 93 | ..... |
| Between Pioneer and La Center, F. A. 4 | Highway Revolving | ..... | 15,510 18 | ..... |
| Between Woodland and Martin Bluff, F. A. 5 | Highway Revolving | ..... | 21,080 92 | ..... |
| Between Bellingham and Everett (Re-appropriation) | Public Highway | 16,521 03 | 16,521 03 | ..... |
| Between Blaine and Ferndale (Re-appropriation) | Public Highway | 4,531 08 | 57 20 | 4,473 88 |
| Protection Nisqually bridge | Public Highway | 20,000 00 | 20,000 00 | ..... |
| Seattle North | Public Highway | 50,000 00 | 37,537 85 | 12,462 15 |
| Seattle North | Motor Vehicle | 75,000 00 | 75,000 00 | ..... |
| Between Marysville and Blaine | Public Highway | 75,000 00 | 60,597 64 | 14,402 36 |
| Between Marysville and Blaine | Motor Vehicle | 50,000 00 | 50,000 00 | ..... |
| Between Marysville and Blaine, F. A. 17 | Highway Revolving | ..... | 54,000 00 | ..... |
| Between Marysville and Blaine, F. A. 18 | Highway Revolving | ..... | 18,984 13 | ..... |
| Bellingham North or South, for paving | Motor Vehicle | 50,000 00 | 49,963 68 | 36 32 |
| Everett and Stanwood, for paving | Motor Vehicle | 75,000 00 | 60,313 43 | 14,686 57 |
| Everett and Stanwood, for paving, F. A. 59-60 | Highway Revolving | ..... | 39,324 80 | ..... |
| Forest South | Motor Vehicle | 50,000 00 | 23,830 57 | 26,169 43 |
| Forest South, F. A. 27 | Highway Revolving | ..... | 115,476 48 | ..... |
| Mt. Vernon South, for paving | Motor Vehicle | 50,000 00 | 49,460 11 | 539 89 |
| Mt. Vernon South, for paving, F. A. 30 | Highway Revolving | ..... | 75,505 54 | ..... |
| Salmon Creek North, for paving | Motor Vehicle | 50,000 00 | 34,256 52 | 15,743 48 |
| Salmon Creek North, for paving, F. A. 34 | Highway Revolving | ..... | 80,860 24 | ..... |
| Seattle South, for paving | Motor Vehicle | 100,000 00 | 55,204 18 | 44,795 82 |
| Seattle South, for paving, F. A. 49 | Highway Revolving | ..... | 58,179 20 | ..... |
| Nisqually Station South | Motor Vehicle | 100,000 00 | 93,466 29 | 6,533 71 |
| Nisqually Station South, F. A. 25 | Highway Revolving | ..... | 46,600 00 | ..... |
| Olympia to St. Clair, F. A. 12 | Highway Revolving | ..... | 6,216 62 | ..... |
| Wild Cat Cove Viaduct, F. A. 74 | Highway Revolving | ..... | 5,400 00 | ..... |
| Totals | ..... | $1,192,817 70 | $1,614,909 66 | $251,437 62 |

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| | | | | |
|---|---|---|---|---|
| **PEND OREILLE HIGHWAY—** | | | | |
| Between Newport and Mead (Re-appropriation) | Public Highway | $7,354 91 | $326 92 | $7,027 99 |
| **PRELIMINARY SURVEY AND INVESTIGATION** | Public Highway | $10,000 00 | $7,395 89 | $2,604 11 |
| **ROOSEVELT HIGHWAY—** | | | | |
| In Skagit County | Public Highway | $5,000 00 | $3,514 57 | $1,485 43 |
| In Okanogan County | Motor Vehicle | 25,000 00 | 25,000 00 | |
| In Okanogan County, F. A. 13 | Highway Revolving | | 13,789 67 | |
| Totals | | $30,000 00 | $42,304 24 | $1,485 43 |
| **STATE ROADS—** | | | | |
| No. 4—Okanogan County (Re-appropriation) | Public Highway | $14,196 00 | $14,196 00 | |
| No. 4—Between Keller and Columbia River | Motor Vehicle | 10,000 00 | 10,000 00 | |
| No. 4—Between Keller and Columbia River, F. A. 48 | Highway Revolving | | 9,744 99 | |
| No. 5—Nesika Bridge | Public Highway | 20,000 00 | 11,990 28 | $8,009 72 |
| No. 5—In Lewis County | Motor Vehicle | 40,000 00 | 6,913 42 | 33,086 58 |
| No. 5—In Lewis County, F. A. 61 | Highway Revolving | | | |
| No. 7—In Lewis County (Re-appropriation) | Public Highway | 18,500 00 | 18,500 00 | |
| No. 8—Klickitat County (Re-appropriation) | Public Highway | 12,871 28 | 725 68 | 12,145 60 |
| No. 8—Skamania County (Re-appropriation) | Public Highway | 2,951 47 | 2,951 47 | |
| No. 18—Lewis County (Re-appropriation) | Public Highway | 9,133 27 | 9,133 27 | |
| No. 18—Lewis County | Public Highway | 20,000 00 | 19,739 08 | 260 92 |
| No. 18—Lewis County | Motor Vehicle | 20,000 00 | 20,000 00 | |
| No. 21—Lewis County (Re-appropriation) | Public Highway | 1,698 39 | 69 33 | 1,629 06 |
| No. 21—Clifton to Clarkston, F. A. 2 | Highway Revolving | | 8,505 23 | |
| No. 22—In Stevens County | Motor Vehicle | 10,000 00 | 3,164 18 | 6,835 82 |
| No. 22—In Stevens County, F. A. 63 | Highway Revolving | | 8,471 33 | |
| Totals | | $179,350 41 | $144,104 26 | $61,967 70 |
| **SUNSET HIGHWAY—** | | | | |
| Vantage Ferry to Wilson Creek (Re-appropriation) | Public Highway | $500 00 | $500 00 | |
| North Bend to Vantage Ferry (Re-appropriation) | Public Highway | 29,564 44 | 26,194 34 | $3,370 10 |
| Creston West | Public Highway | 9,418 70 | 9,306 41 | 112 29 |
| Between Waterville and Lincoln County line | Public Highway | 75,000 00 | 75,000 00 | |
| Between Waterville and Lincoln County line | Motor Vehicle | 25,000 00 | 20,563 64 | 4,436 36 |
| Between Waterville and Lincoln County line, F. A. 8 | Highway Revolving | | 63,750 00 | |
| Between Waterville and Lincoln County line, F. A. 21 | Highway Revolving | | 22,394 72 | |
| Creston to Wilbur, F. A. 7 | Highway Revolving | | 24,667 74 | |
| Baird vicinity, F. A. 9 | Highway Revolving | | 18,750 00 | |
| Waterville to Lincoln County line, F. A. 69 | Highway Revolving | | 17,726 86 | |
| Totals | | $139,483 14 | $278,853 71 | $7,918 75 |

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**Statement No. 10—CURRENT EXPENDITURE ACCOUNTS—Continued.**

| WASHINGTON STATE HIGHWAYS | Fund | Appropriation | Expended from April 1, 1919, to September 30, 1920 | Unexpended Balance September 30, 1920 |
|---|---|---|---|---|
| UNCOMPLETED WORK AND FEDERAL AID— | | | | |
| Eastern Washington (Re-appropriation) | Public Highway | $11,442 09 | $7,089 20 | $4,352 89 |
| Eastern Washington | Motor Vehicle | 47,500 00 | 28,463 40 | 19,036 60 |
| Totals | | $58,942 09 | $35,552 60 | $23,389 49 |
| PERMANENT HIGHWAYS— | | | | |
| Asotin County (Not to exceed receipts) | Permanent Highway | | $50,391 47 | |
| Asotin County (Not to exceed deceipts) | Permanent Highway | | 236 71 | |
| Benton County (Not to exceed receipts) | Permanent Highway | | 38,444 12 | |
| Chelan County (Not to exceed receipts) | Permanent Highway | | 46,210 16 | |
| Clallam County (Not to exceed receipts) | Permanent Highway | | 25,599 78 | |
| Clarke County (Not to exceed receipts) | Permanent Highway | | 24,500 28 | |
| Columbia County (Not to exceed receipts) | Permanent Highway | | 21,372 27 | |
| Cowlitz County (Not to exceed receipts) | Permanent Highway | | 44,881 80 | |
| Douglas County (Not to exceed receipts) | Permanent Highway | | 28,223 61 | |
| Ferry County (Not to exceed receipts) | Permanent Highway | | 186 79 | |
| Franklin County (Not to exceed receipts) | Permanent Highway | | 9,140 84 | |
| Garfield County (Not to exceed receipts | Permanent Highway | | 9,982 92 | |
| Grant County (Not to exceed receipts) | Permanent Highway | | 47,897 82 | |
| Grays Harbor County (Not to exceed receipts) | Permanent Highway | | 82,547 65 | |
| Island County (Not to exceed receipts) | Permanent Highway | | 17,407 04 | |
| Jefferson County (Not to exceed receipts) | Permanent Highway | | 23,556 50 | |
| King County (Not to exceed receipts) | Permanent Highway | | 661,080 58 | |
| Kitsap County (Not to exceed receipts) | Permanent Highway | | 30,985 26 | |
| Kittitas County (Not to exceed receipts) | Permanent Highway | | 30,584 25 | |
| Klickitat County (Not to exceed receipts) | Permanent Highway | | 44,947 39 | |
| Lewis County (Not to exceed receipts) | Permanent Highway | | 76,690 83 | |
| Lincoln County (Not to exceed receipts) | Permanent Highway | | 64,400 98 | |
| Mason County (Not to exceed receipts) | Permanent Highway | | 10,435 26 | |
| Okanogan County (Not to exceed receipts) | Permanent Highway | | 36,293 98 | |
| Pacific County (Not to exceed receipts) | Permanent Highway | | 40,904 99 | |
| Pend Oreille County (Not to exceed receipts) | Permanent Highway | | 11,676 41 | |
| Pierce County (Not to exceed receipts) | Permanent Highway | | 140,242 34 | |
| San Juan County (Not to exceed receipts) | Permanent Highway | | 6,303 99 | |
| Skagit County (Not to exceed receipts) | Permanent Highway | | 41,391 75 | |
| Skamania County (Not to exceed receipts) | Permanent Highway | | 10,065 57 | |

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| | | | | |
|---|---|---|---|---|
| PERMANENT HIGHWAYS (Continued)— | | | | |
| Snohomish County (Not to exceed receipts) | Permanent Highway | | $135,582 69 | |
| Spokane County (Not to exceed receipts) | Permanent Highway | | 182,485 38 | |
| Stevens County (Not to exceed receipts) | Permanent Highway | | 26,936 85 | |
| Thurston County (Not to exceed receipts) | Permanent Highway | | 14,521 00 | |
| Wahkiakum County (Not to exceed receipts) | Permanent Highway | | 104 50 | |
| Walla Walla County (Not to exceed receipts) | Permanent Highway | | 128,938 07 | |
| Whatcom County (Not to exceed receipts) | Permanent Highway | | 134,841 68 | |
| Whitman County (Not to exceed receipts) | Permanent Highway | | 135,246 94 | |
| Yakima County (Not to exceed receipts) | Permanent Highway | | 50,043 12 | |
| Totals | | $4,003,891 16 | $2,494,163 70 | $1,509,707 46 |
| GRAND TOTALS—All Funds | | $36,448,307 46 | †$35,872,524 60 | $12,632,951 73 |

† Includes $12,057,168 87 Non-appropriation Funds.

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## STATEMENT NO. 11—LEGISLATIVE EXPENSES.

### Session of 1919 and Extraordinary Session of 1920.

| | | | |
|---|---|---|---|
| Appropriation for legislative expenses | | | $115,000 00 |
| Appropriation for legislative printing | | | 15,000 00 |
| Appropriation for indexing House and Senate Journals | | | 600 00 |
| Appropriation for printing House and Senate Journals and Session Laws | | | 18,000 00 |
| Total | | | $148,600 00 |
| EXPENSES OF SENATE— | | | |
| Regular Session— | | | |
| Per diem of members | $12,772 50 | | |
| Mileage | 1,691 00 | | |
| Compensation of employes | 15,393 20 | | |
| Incidental Expenses | 5,453 99 | | |
| Total | | $35,310 69 | |
| Extraordinary Session— | | | |
| Per diem of members | $410 00 | | |
| Mileage | 1,568 60 | | |
| Compensation of employes | 452 00 | | |
| Incidental Expenses | 856 19 | | |
| Total | | 3,286 79 | |
| Grand Total for Senate | | | $38,597 48 |
| EXPENSE OF HOUSE— | | | |
| Regular Session— | | | |
| Per diem of members | $29,532 50 | | |
| Mileage | 4,062 20 | | |
| Compensation of employes | 23,608 00 | | |
| Incidental Expenses | 7,055 11 | | |
| Total | | $63,252 81 | |
| Extraordinary Session— | | | |
| Per diem of members | $1,017 50 | | |
| Mileage | 3,981 00 | | |
| Compensation of employes | 268 10 | | |
| Incidental Expenses | 1,331 86 | | |
| Total | | 6,598 46 | |
| Grand Total for House | | | 69,851 27 |
| Joint expenses | | | 736 61 |
| Legislative printing | | | 13,993 44 |
| Printing House and Senate Journals and Session Laws | | | 17,841 23 |
| Total Expenditures for All Purposes | | | $141,020 03 |

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**Statement No. 11—LEGISLATIVE EXPENSES—Continued.**

**Members of the Senate.**

| Dist. No. | NAME | County | No. of Miles Traveled | Mileage | Per Diem | Total Per Diem and Mileage |
|---|---|---|---|---|---|---|
| † 1 | W. A. Bolinger | Douglas, Ferry, Grant and Okanogan. | 654 | $65 40 | $300 00 | $365 40 |
| 2 | W. Lon Johnson | Stevens and Pend Oreille. | 1,032 | 108 20 | 300 00 | 408 20 |
| * 3 | Harvey H. Phipps | Spokane | 858 | 85 80 | 300 00 | 385 80 |
| * 4 | R. A. Hutchinson | Spokane | 858 | 85 80 | 300 00 | 385 80 |
| * 5 | E. Ben Johnson | Spokane | 858 | 85 80 | 300 00 | 385 80 |
| 6 | Guy B. Groff | Spokane | 858 | 85 80 | 300 00 | 385 80 |
| 7 | Edwin T. Coman | Spokane | 858 | 85 80 | 300 00 | 385 80 |
| 8 | Oliver Hall | Whitman | 1,015 | 101 50 | 300 00 | 401 50 |
| † 9 | W. C. McCoy | Whitman | 950 | 95 00 | 300 00 | 395 00 |
| *10 | Elgin V. Kuykendall | Columbia, Garfield and Asotin. | 847 | 84 70 | 300 00 | 384 70 |
| *11 | Oliver T. Cornwell | Adams, Franklin and Walla Walla. | 694 | 69 40 | 300 00 | 369 40 |
| *12 | D. H. Cox | Walla Walla | 694 | 69 40 | 300 00 | 369 40 |
| *13 | John H. Ferryman | Kittitas, Chelan | 474 | 47 40 | 300 00 | 347 40 |
| *14 | Charles E. Myers | Lincoln | 976 | 97 60 | 300 00 | 397 60 |
| *15 | D. V. Morthland | Yakima, Benton | 386 | 38 60 | 300 00 | 338 60 |
| 16 | John C. Crawford | Benton, Skamania and Klickitat. | 466 | 46 60 | 300 00 | 346 60 |
| *17 | Edward L. French | Clarke | 256 | 25 60 | 300 00 | 325 60 |
| *18 | Frank G. Barnes | Cowlitz | 154 | 15 40 | 300 00 | 315 40 |
| 19 | P. L. Sinclair | Pacific and Wahkiakum. | 320 | 32 00 | 300 00 | 332 00 |
| *20 | A. E. Judd | Lewis | 73 | 7 30 | 300 00 | 307 30 |
| 21 | Fred W. Loomis | Grays Harbor | 121 | 12 10 | 300 00 | 312 10 |
| *22 | P. H. Carlyon | Thurston | ..... | ..... | 472 50 | 472 50 |
| *23 | Peter Iverson | Mason, Kitsap and Island. | 191 | 19 10 | 300 00 | 319 10 |
| 24 | William Bishop | Clallam, Jefferson and San Juan. | 262 | 26 20 | 300 00 | 326 20 |
| †25 | E. J. Young | Pierce | 91 | 9 10 | 300 00 | 309 10 |
| 26 | Ralph Metcalf | Pierce | 67 | 6 70 | 300 00 | 306 70 |
| *27 | Walter S. Davis | Pierce | 67 | 6 70 | 300 00 | 306 70 |
| *28 | Wilburn Fairchild | Pierce | 67 | 6 70 | 300 00 | 306 70 |
| 29 | A. V\ Fawcett | Pierce | 67 | 6 70 | 300 00 | 306 70 |
| 30 | Howard D. Taylor | King | 160 | 16 00 | 300 00 | 316 00 |
| 31 | I. G. O'Harra | King | 147 | 14 70 | 300 00 | 314 70 |
| 32 | Daniel Landon | King | 147 | 14 70 | 300 00 | 314 70 |
| 33 | William Wray | King | 147 | 14 70 | 300 00 | 314 70 |
| 34 | T. D. Rockwell | King | 147 | 14 70 | 300 00 | 314 70 |
| 35 | Frank H. Renick | King | 147 | 14 70 | 300 00 | 314 70 |
| 36 | Fred W. Hastings | King | 147 | 14 70 | 300 00 | 314 70 |
| 37 | George B. Lamping | King | 147 | 14 70 | 300 00 | 314 70 |
| *38 | Joseph H. Smith | Snohomish | 210 | 21 00 | 300 00 | 321 00 |
| 39 | Magnus G. Thomle | Snohomish | 262 | 26 20 | 300 00 | 326 20 |
| 40 | W. V. Wells | Skagit | 327 | 32 70 | 300 00 | 332 70 |
| *41 | Ed. Brown | Whatcom | 368 | 36 80 | 300 00 | 336 80 |
| 42 | E. J. Cleary | Whatcom | 340 | 34 00 | 300 00 | 334 00 |
| | Totals | | 16,910 | $1,691 00 | $12,772 50 | $14,463 50 |

* Holdover.
† Elected to fill unexpired term.

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**Statement No. 11—LEGISLATIVE EXPENSES—Continued.**

**Employes of the Senate, Session 1919.**

| NAME | Service | Per Diem | Compensation |
|---|---|---|---|
| Victor Zednick | Secretary | $12 50 | * $764 70 |
| Herbert Sieler | Assistant secretary | 7 50 | 450 00 |
| Dan McCush | Sergeant-at-arms | 7 00 | 420 00 |
| Elmer E. Hall | Assistant sergeant-at-arms | 6 00 | 360 00 |
| Chas. H. Ennis | Judiciary clerk | 7 00 | † 455 00 |
| Harry Gilham | Reading clerk | 6 00 | 371 00 |
| Marion Garland | Minute clerk | 7 50 | 450 00 |
| A. M. Kitto | Assignment clerk | 7 50 | 450 00 |
| E. A. Brown | Index clerk | 6 00 | 371 00 |
| M. L. Burkhart | Docket clerk | 6 00 | 371 00 |
| Robert Pitchforth | Journal clerk | 10 00 | 600 00 |
| Frank O'Leary | Enrolling clerk | 7 00 | 420 00 |
| Mary Garst | President's secretary | 7 00 | 420 00 |
| Effie Duncan | Appropriation clerk | 7 00 | 420 00 |
| A. J. Sharkey | Roads and bridges clerk | 7 00 | 371 00 |
| W. M. Hubbell | Engrossing clerk | 7 00 | 420 00 |
| Jos. Griffin | Mimeograph clerk | 5 50 | 335 50 |
| Sarah Flanagan | Supply clerk | 5 00 | 300 00 |
| S. P. Chase | Postmaster | 5 00 | 145 00 |
| R. B. Phipps | Bill clerk | 6 00 | 360 00 |
| Malcolm Leghorn | Assistant bill clerk | 5 00 | 300 00 |
| Chas. Yeund | Bill poster | 5 00 | 280 00 |
| Victor Ouellette | Assistant bill poster | 5 00 | 300 00 |
| C. Broughton | Doorkeeper | 5 00 | 290 00 |
| W. V. Courtright | Assistant doorkeeper | 5 00 | 300 00 |
| W. S. Peacock | Assistant doorkeeper | 5 00 | 300 00 |
| Max Ballard | Watchman | 5 00 | 300 00 |
| Lillian Renard | Stenographer | 6 00 | 360 00 |
| Eleanore Miller | Stenographer | 6 00 | 360 00 |
| Vera Buck | Stenographer | 6 00 | 360 00 |
| Clara Avery | Stenographer | 5 50 | 330 00 |
| Jennie Tattersall | Stenographer | 6 00 | 360 00 |
| Igna Queest | Stenographer | 5 00 | 336 00 |
| Margaret Epler | Stenogrpaher | 6 00 | 318 00 |
| Gladys Cline | Stenographer | 5 00 | 300 00 |
| Laurette Rockwell | Stenographer | 5 00 | 300 00 |
| Thos. Oakshot | Stenographer | 5 00 | 95 00 |
| Warren Cochrane | Stenogrpaher | 5 00 | 300 00 |
| Frances E. Nelson | Stenogrpaher | 5 00 | 175 00 |
| Mrs. Thornton | Stenogrpaher | 6 00 | 91 00 |
| Ellen V. Jedin | Stenogrpaher | 6 00 | 24 00 |
| Harold Stone | Page | 2 00 | 120 00 |
| Frank Power | Page | 2 00 | 120 00 |
| Arthur McIntosh | Page | 2 00 | 138 00 |
| Jerome Kuykendall | Page | 2 00 | 120 00 |
| Arthur J. Bloom | Page | 2 00 | 42 00 |
| Chas. F. Stokes | Head janitor | 5 00 | 280 00 |
| John H. Thompson | Janitor | 4 50 | 270 00 |
| W. A. Ryan | Janitor | 4 50 | 270 00 |
| Total | | | $15,393 20 |

* Includes $14.70 for mileage.
† Includes $35.00 for special work.

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**Statement No. 11—LEGISLATIVE EXPENSES—Continued.**

**Incidental Expenses of the Senate.**

| NAME | For What Expended | Amount |
|---|---|---|
| American Railway Express Company | Express | $4 31 |
| Bancroft-Whitney Company | Supplies | 40 00 |
| Belt, G. W. | Supplies | 26 25 |
| Bolster & Barnes | Supplies | 33 90 |
| Bookstore | Supplies | 75 70 |
| Brown, E. A. | Service | 70 00 |
| Buck, Vera | Service | 60 00 |
| Burkhardt, M. L. | Service | 49 00 |
| Carylon, P. H. | Service | 250 00 |
| Cole-Martin Company | Supplies | 376 43 |
| Doherty, James, P. M. | Postage | 508 00 |
| Duncan, Effie | Service | 30 00 |
| Ennis, Charles H. | Service | 91 80 |
| Epler, Margaret | Service | 60 00 |
| Fairchild, Wilburn | Expense | 7 00 |
| Friend, Minnie Lee | Service | 95 18 |
| Gilham, Harry E. | Service | 49 00 |
| Gleason, Charles S. | Service | 125 00 |
| Griffin, Joe | Service | 60 00 |
| Harris Dry Goods Company | Supplies | 29 30 |
| Jedin, Ellen V. | Service | 48 00 |
| Kuykendall, E. V. | Expense | 131 20 |
| Larsen, L. | Expense | 2 20 |
| Larsen, Lorlita | Expense | 5 20 |
| Loft Advertising System | Service | 1 00 |
| Lowman & Hanford Company | Supplies | 1,024 50 |
| McCush, Daniel | Service | 42 00 |
| Mutual Laundry | Service | 36 80 |
| Nutler, Eleanore | Service | 60 00 |
| Olympia Door Company | Supplies | 12 50 |
| Olympia Light and Power Company | Supplies | 17 96 |
| O.-W. R. & N. Lines | Expense | 114 40 |
| Pacific Telegraph and Telephone Company | Service | 63 05 |
| Pioneer Bindery and Printing Company | Supplies | 192 55 |
| Pitchford, Robert | Service | 150 00 |
| Pliny L. Allen Company | Supplies | 75 96 |
| Quesset, Inga | Service | 60 00 |
| Remington Typewriter Company | Machine rent | 178 00 |
| Renard, Lillian | Service | 60 00 |
| Rockwell, T. D. | Expense | 156 00 |
| Ryan, William | Service | 4 50 |
| Seller, Herbert H. | Service | 150 00 |
| Sharkey, A. J. | Service | 30 00 |
| Steel, Warrena E. T. | Service | 20 00 |
| Stokes, Charles F. | Service | 20 00 |
| Talcott Bros. | Supplies | 8 75 |
| Tattersall, Mrs. Jennie | Service | 60 00 |
| Thompson, John H. | Service | 4 50 |
| Western Union Telegraph Company | Service | 139 06 |
| Zednick, Victor | Service | 550 00 |
| Total | | $5,453 99 |

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**Statement No. 11—LEGISLATIVE EXPENSES—Continued.**

**Members of the House.**

| NAME | County | No. of Miles Traveled | Mileage | Per Diem | Total Per Diem and Mileage |
|---|---|---|---|---|---|
| ert I. Kulser | Stevens | 1,082 | $108 20 | $300 00 | $408 20 |
| Weatherman | Stevens | 1,082 | 108 20 | 300 00 | 408 20 |
| hur L. True | Spokane | 858 | 85 80 | 300 00 | 385 80 |
| L. Westfall | Spokane | 858 | 85 80 | 300 00 | 385 80 |
| B. Gilbert | Spokane | 876 | 87 60 | 300 00 | 387 60 |
| ert A. Kelly | Spokane | 858 | 85 80 | 300 00 | 385 80 |
| f L. Olsen | Spokane | 900 | 90 00 | 300 00 | 390 00 |
| R. Stratton | Spokane | 858 | 85 80 | 300 00 | 385 80 |
| arles Smith | Spokane | 858 | 85 80 | 300 00 | 385 80 |
| n D. Bassett | Spokane | 858 | 85 80 | 300 00 | 385 80 |
| n Anderson | Spokane | 858 | 85 80 | 300 00 | 385 80 |
| d A. Adams | Spokane | 858 | 85 80 | * 732 50 | 818 30 |
| nk E. Sanger | Whitman | 1,046 | 104 60 | 300 00 | 404 60 |
| Jones | Whitman | 1,096 | 109 60 | 300 00 | 409 60 |
| F. Trimble | Whitman | 986 | 98 60 | 300 00 | 398 60 |
| M. Anderson | Whitman | 1,096 | 109 60 | 300 00 | 409 60 |
| n L. Wormell | Asotin | 1,052 | 105 20 | 300 00 | 405 20 |
| C. Ledgerwood | Garfield | 998 | 99 80 | 300 00 | 399 80 |
| rry F. Kennedy | Columbia | 768 | 76 80 | 300 00 | 376 80 |
| H. Kirkman | Walla Walla | 694 | 69 40 | 300 00 | 369 40 |
| J. Cantonwine | Walla Walla | 694 | 69 40 | 300 00 | 369 40 |
| B. Atkinson | Walla Walla | 748 | 74 80 | 300 00 | 374 80 |
| an L. Long | Franklin | 641 | 64 10 | 300 00 | 364 10 |
| L. Cross | Adams | 728 | 72 80 | 300 00 | 372 80 |
| B. Teter | Lincoln | 902 | 90 20 | 300 00 | 390 20 |
| O. Mansfield | Lincoln | 902 | 90 20 | 300 00 | 390 20 |
| F. Banker | Okanogan | 706 | 70 60 | 300 00 | 370 60 |
| W. Fawley | Douglas | 596 | 59 60 | 300 00 | 359 60 |
| C. Hubbell | Kittitas | 337 | 33 70 | 300 00 | 333 70 |
| P. Short | Kittitas | 337 | 33 70 | 300 00 | 333 70 |
| liam P. Sawyer | Yakima | 412 | 41 20 | 300 00 | 341 20 |
| ward C. Lucas | Yakima | 386 | 38 60 | 300 00 | 338 60 |
| in A. Miller | Klickitat | 466 | 46 60 | 300 00 | 346 60 |
| lter G. Hufford | Skamania | 320 | 32 00 | 300 00 | 332 00 |
| rge McCoy | Clarke | 232 | 23 20 | 300 00 | 323 20 |
| W. Ryan | Clarke | 232 | 23 20 | 300 00 | 323 20 |
| liam H. Adams | Cowlitz | 180 | 18 00 | 300 00 | 318 00 |
| eph Girard | Wahkiakum | 240 | 24 00 | 300 00 | 324 00 |
| d B. Norman | Pacific | 178 | 17 80 | 300 00 | 317 80 |
| lson S. Siler | Lewis | 242 | 24 20 | 300 00 | 324 20 |
| H. Swofford | Lewis | 72 | 7 20 | 300 00 | 307 20 |
| W. Thompson | Lewis | 64 | 6 40 | 300 00 | 306 40 |
| C. Aspinwall | Thurston | 8 | 80 | 300 00 | 300 80 |
| O. Marts | Thurston | 8 | 80 | 300 00 | 300 80 |
| l S. Locke | Grays Harbor | 121 | 12 10 | 300 00 | 312 10 |
| B. Dollar | Grays Harbor | 264 | 26 40 | 300 00 | 326 40 |
| P. Nelson | Grays Harbor | 128 | 12 80 | 300 00 | 312 80 |
| rk E. Reed | Mason | 40 | 4 00 | 300 00 | 304 00 |
| Howard Shattuck | Kitsap | 181 | 18 10 | 300 00 | 318 10 |
| arles E. Coon | Jefferson | 238 | 23 80 | 300 00 | 323 80 |
| bert B. Gardner | Jefferson | 280 | 28 00 | 300 00 | 328 00 |
| L. Babcock | Clallam | 324 | 32 40 | 300 00 | 332 40 |
| ier E. Healey | Pierce | 85 | 8 50 | 300 00 | 308 50 |
| Morris | Pierce | 72 | 7 20 | 300 00 | 307 20 |
| d G. Remann | Pierce | 67 | 6 70 | 300 00 | 306 70 |
| liam C. Elliott | Pierce | 67 | 6 70 | 300 00 | 306 70 |
| H. Davis | Pierce | 67 | 6 70 | 300 00 | 306 70 |
| d A. Smith | Pierce | 67 | 6 70 | 300 00 | 306 70 |
| nces M. Haskell | Pierce | 67 | 6 70 | 300 00 | 306 70 |
| rge W. Thompson | Pierce | 67 | 6 70 | 300 00 | 306 70 |
| ert Gleason | Pierce | 67 | 6 70 | 300 00 | 306 70 |
| ude A. Young | Pierce | 67 | 6 70 | 300 00 | 306 70 |
| d Mess | King | 147 | 14 70 | 300 00 | 314 70 |
| nes T. Jones | King | 147 | 14 70 | 300 00 | 314 70 |
| lter J. Lunn | King | 147 | 14 70 | 300 00 | 314 70 |
| red E. Miller | King | 147 | 14 70 | 300 00 | 314 70 |
| in Thomas | King | 187 | 18 70 | 300 00 | 318 70 |
| rge N. Hodgdon | King | 147 | 14 70 | 300 00 | 314 70 |
| C. Bohlke | King | 147 | 14 70 | 300 00 | 314 70 |
| ay L. Allen | King | 147 | 14 70 | 300 00 | 314 70 |
| nk G. Myers | King | 147 | 14 70 | 300 00 | 314 70 |

y $10.00 per day paid, week ending Jan. 26, 1919.

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**Statement No. 11—LEGISLATIVE EXPENSES—Continued.**

**Members of the House.**

| Dist. No. | NAME | County | No. of Miles Traveled | Mileage | Per Diem | Total Per Diem and Mileage |
|---|---|---|---|---|---|---|
| 44 | W. W. Conner | King | 147 | $14 70 | $300 00 | $314 70 |
| 44 | Frank H. Manogue | King | 147 | 14 70 | 300 00 | 314 70 |
| 45 | C. O. Qualheim | King | 147 | 14 70 | 300 00 | 314 70 |
| 45 | Robert Grass | King | 147 | 14 70 | 300 00 | 314 70 |
| 46 | Stephen A. Hull | King | 147 | 14 70 | 300 00 | 314 70 |
| 46 | Frank Cotterill | King | 147 | 14 70 | 300 00 | 314 70 |
| 47 | W. M. Pease | King | 147 | 14 70 | 300 00 | 314 70 |
| 47 | E. H. Guie | King | 147 | 14 70 | 300 00 | 314 70 |
| 48 | S. Frank Spencer | Snohomish | 210 | 21 00 | 300 00 | 321 00 |
| 48 | George W. Adamson | Snohomish | 210 | 21 00 | 300 00 | 321 00 |
| 49 | C. W. Gorham | Snohomish | 229 | 22 90 | 300 00 | 322 90 |
| 49 | C. W. Anguish | Snohomish | 229 | 22 90 | 300 00 | 322 90 |
| 50 | James Zylstra | Island | 240 | 24 00 | 300 00 | 324 00 |
| 51 | J. M. Shields | Skagit | 302 | 30 20 | 300 00 | 330 20 |
| 51 | J. M. Harrison | Skagit | 322 | 32 20 | 300 00 | 332 20 |
| 51 | Fred B. Fulton | Skagit | 327 | 32 70 | 300 00 | 332 70 |
| 52 | E. H. Nash | San Juan | 338 | 33 80 | 300 00 | 333 80 |
| 53 | Tom Brown | Whatcom | 397 | 39 70 | 300 00 | 339 70 |
| 53 | C. H. Hoff | Whatcom | 372 | 37 20 | 300 00 | 337 20 |
| 54 | Chas. I. Roth | Whatcom | 340 | 34 00 | 300 00 | 334 00 |
| 54 | David F. Trunkey | Whatcom | 340 | 34 00 | 300 00 | 334 00 |
| 55 | R. R. Coleman | Ferry | 1,183 | 118 30 | 300 00 | 418 30 |
| 56 | John A. Gellatly | Chelan | 476 | 47 60 | 300 00 | 347 60 |
| 58 | Gordon C. Moores | Benton | 567 | 56 70 | 300 00 | 356 70 |
| 59 | H. D. McMillen | Grant | 643 | 64 30 | 300 00 | 364 30 |
| 60 | Fred L. Wolf | Pend Oreille | 918 | 91 80 | 300 00 | 391 80 |
| | Totals | | 40,622 | $4,062 20 | $29,532 50 | $33,594 70 |

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**Statement No. 11—LEGISLATIVE EXPENSES—Continued.**

**Employes of the House.**

| NAME | Service | Per Diem | Compensation |
|---|---|---|---|
| C. R. Maybury | Chief clerk | $12 50 | * $771 00 |
| A. W. Calder | Assistant chief clerk | 10 00 | 600 00 |
| George L. Harrigan | Minute clerk | 10 00 | 600 00 |
| C. H. Renchler | Journal clerk | 10 00 | 600 00 |
| Storey Buck | Speaker's clerk | 10 00 | 600 00 |
| C. D. Allen | Engrossing clerk | 8 00 | 480 00 |
| William W. Mount | Reading clerk | 6 00 | 360 00 |
| George E. Canfield | Docket clerk | 6 00 | 360 00 |
| Fred K. Overman | Printing clerk | 6 00 | 360 00 |
| Bertha M. Martens | Appropriation clerk | 7 00 | 420 00 |
| Jennie Harrison | Judiciary clerk | 7 00 | 420 00 |
| Irene C. Boetzkes | Roads and bridges clerk | 7 00 | 420 00 |
| O. G. Fairburn | Stenographer | 7 00 | 420 00 |
| E. L. Powers | Stenographer | 7 00 | 420 00 |
| Collin C. Camplan | Stenographer | 7 00 | 420 00 |
| Grace B. Feagles | Stenographer | 7 00 | 420 00 |
| Edith Carlson | Stenographer | 7 00 | 420 00 |
| A. M. Wendell | Stenographer | 6 00 | 360 00 |
| George Meath | Stenographer | 6 00 | 360 00 |
| E. V. Oakley | Stenographer | 6 00 | 360 00 |
| Liley Kantzler | Stenographer | 6 00 | 360 00 |
| Flora Faylor | Stenographer | 6 00 | 360 00 |
| Helen Fanleigh | Stenographer | 6 00 | 360 00 |
| Anna Breen | Stenographer | 6 00 | 360 00 |
| Louise Harding | Stenographer | 6 00 | 360 00 |
| Delsie Tooker | Stenographer | 6 00 | 360 00 |
| Ethel Partee | Stenographer | 6 00 | 360 00 |
| Louise Ayre | Stenographer | 6 00 | 360 00 |
| Saluda Kildow | Stenographer | 6 00 | 360 00 |
| Esther Peterson | Stenographer | 6 00 | 318 00 |
| Clara Grant | Stenographer | 6 00 | 360 00 |
| Olga Gommes | Stenographer | 6 00 | 336 00 |
| Edith French | Stenographer | 5 00 | 300 00 |
| Essie Chichester | Stenographer | 5 00 | 300 00 |
| Emma Bassett | Stenographer | 5 00 | 300 00 |
| Eva Zink | Stenographer | 5 00 | 300 00 |
| Dorothy Beard | Index clerk | 5 00 | 300 00 |
| Mrs. Fannie E. Porter | Assignment clerk | 5 00 | 300 00 |
| T. O. Halloran | Mimeograph clerk | 5 00 | 300 00 |
| Roy Horr | Mimeograph clerk | 5 00 | 230 00 |
| H. M. Morford | Mimeograph clerk | 5 00 | 230 00 |
| Gilmore Teter | Clerk | 5 00 | 300 00 |
| William Bradford | Bill clerk | 7 50 | 450 00 |
| H. Lum | Assistant bill clerk | 5 00 | 300 00 |
| Fred A. Pellegrino | Assistant bill clerk | 5 00 | 300 00 |
| Harry Harkins | Sergeant-at-arms | 7 50 | 450 00 |
| C. J. McKallas | Assistant sergeant-at-arms | 5 00 | 300 00 |
| Mrs. F. A. Noteware | Postmistress | 5 00 | 300 00 |
| Floyd Arnold | Assistant postmistress | 5 00 | 300 00 |
| R. S. Weston | Chief doorkeeper | 5 00 | 300 00 |
| A. F. Haynes | Doorkeeper | 4 50 | 270 00 |
| James Gleason | Doorkeeper | 4 50 | 270 00 |
| J. D. Marshall | Doorkeeper | 4 50 | 270 00 |
| A. Austin | Doorkeeper | 4 50 | 198 00 |
| Anthony Healey | Doorkeeper | 4 50 | 270 00 |
| H. F. Power | Watchman | 4 50 | 270 00 |
| Thomas Rogers | Janitor | 4 50 | 270 00 |
| Thomas W. Knight | Janitor | 4 50 | 270 00 |
| F. Wright | Janitor | 4 50 | 270 00 |
| W. A. Dixon | Janitor | 4 50 | 270 00 |
| Frank Lockman | Watchman | 4 50 | 157 50 |
| C. E. Rounds | Watchman | 4 50 | 112 50 |
| Turney Thomas | Page | 2 00 | 120 00 |
| Kenneth Duxbury | Page | 2 00 | 120 00 |
| Terry Siler | Page | 2 00 | 120 00 |
| Francis Hagemeyer | Page | 2 00 | 120 00 |
| Glenn Baker | Page | 2 00 | 120 00 |
| Lloyd Ryan | Page | 2 00 | 14 00 |
| Clyde Ryan | Page | 2 00 | 106 00 |
| Total | | | $22,603 00 |

* Includes $21.00 for mileage.

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**Statement No. 11—LEGISLATIVE EXPENSES—Continued.**

**Incidental Expenses of the House.**

| NAME | For What Expended | Amount |
|---|---|---|
| Adams, Fred A. | Service | $267 50 |
| Allen, C. D. | Service | 160 00 |
| American Railway Express Company | Express | 38 82 |
| Bancroft-Whitney Company | Supplies | 100 00 |
| Belt, G. W. | Supplies | 16 02 |
| Blackman & Morrow Auto Freight | Service | 41 00 |
| Bolster & Barnes | Supplies | 68 32 |
| Bookstore | Supplies | 35 35 |
| Buck, Storey | Service | 50 00 |
| Calder, A. W. | Service | 200 00 |
| Canfield, G. W. | Service | 60 00 |
| Capital City Map and Blue Print Company | Supplies | 1 20 |
| Capital City Transfer Company | Service | 6 00 |
| Cole-Martin Company | Supplies | 1,114 33 |
| Dixon, W. A. | Service | 9 00 |
| Doherty, James, P. M. | Postage | 876 60 |
| Fairburn, A. G. | Service | 105 00 |
| Gleason, Charles S. | Service | 125 00 |
| Harkins, Harry | Service | 75 00 |
| Harrigan, George L. | Service | 200 00 |
| Husk Transfer Company | Service | 8 00 |
| Knight, Thomas | Service | 9 00 |
| Lowman & Hanford | Supplies | 1,539 35 |
| Maybury, C. R. | Service | 250 00 |
| Meyer, Caroline | Typewriter rent | 5 00 |
| Ministerial Association | Service | 100 00 |
| Mount, William | Service | 90 00 |
| Mutual Laundry | Service | 4 50 |
| Olympia Repair Shop | Service | 2 25 |
| Overman, Fred K. | Service | 60 00 |
| Pacific Telegraph and Telephone Company | Service | 48 20 |
| Pioneer Printing and Bindery Company | Supplies | 124 25 |
| Powers, E. T. | Typewriter rent | 10 00 |
| Powers, H. F. | Service | 45 00 |
| Prigmore & Sears | Supplies | 6 00 |
| Renchler, C. H. | Service | 250 00 |
| Rogers, Thomas | Service | 9 00 |
| Rounds, C. E. | Service | 9 00 |
| Underwood Typewriter Company | Machine rent | 369 00 |
| Western Union Telegraph Company | Service | 1 52 |
| Winstanley & Blankenship | Supplies | 556 90 |
| Wright, F. | Service | 9 00 |
| Total | | $7,055 11 |

**Joint Expenses.**

| NAME | For What Expended | Amount |
|---|---|---|
| Cleary, E. J. | Expense | $10 57 |
| Conner, W. W. | Expense | 125 20 |
| Fulton, Fred B. | Expense | 8 95 |
| French, E. L. | Expense | 17 80 |
| Girard, Joseph | Expense | 9 45 |
| Judd, A. E. | Expense | 29 47 |
| Loomis, Fred W. | Expense | 17 70 |
| McCoy, George | Expense | 4 80 |
| Nash, E. H. | Expense | 9 35 |
| Norman, Fred | Expense | 13 50 |
| Northern Pacific Railway Company | Expense | 300 00 |
| Quesset, Inga | Expense | 16 70 |
| Rockwell, T. D. | Expense | 60 05 |
| Sinclair, P. L. | Expense | 16 10 |
| Smith, Joseph H. | Expense | 31 70 |
| Smith, Maurice | Expense | 51 77 |
| Trunkey, D. F. | Expense | 13 50 |
| Total | | $736 61 |

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**Statement No. 11—LEGISLATIVE EXPENSES—Continued.**

**Members of the Senate—Special Session.**

| Dist. No. | NAME | County | No. of Miles Traveled | Mileage | Per Diem | Total Per Diem and Mileage |
|---|---|---|---|---|---|---|
| † 1 | W. A. Bolinger | Douglas, Ferry, Grant and Okanogan. | 654 | $65 40 | $10 00 | $75 40 |
| 2 | W. Lon Johnson | Stevens and Pend Oreille. | 1,032 | 103 20 | 10 00 | 113 20 |
| * 3 | Harvey H. Phipps | Spokane | 858 | 85 80 | 10 00 | 95 80 |
| * 4 | R. A. Hutchinson | Spokane | 858 | 85 80 | 10 00 | 95 80 |
| * 5 | E. Ben Johnson | Spokane | 858 | 85 80 | 10 00 | 95 80 |
| 6 | Guy B. Groff | Spokane | 858 | 85 80 | 10 00 | 95 80 |
| 7 | Edwin T. Coman | Spokane | 858 | 85 80 | 10 00 | 95 80 |
| 8 | Oliver Hall | Whitman | 1,015 | 101 50 | 10 00 | 111 50 |
| † 9 | W. C. McCoy | Whitman | 950 | 95 00 | 10 00 | 105 00 |
| †10 | ‡Mack F. Gose | Columbia, Garfield and Asotin. | ..... | ..... | 10 00 | 10 00 |
| *11 | Oliver T. Cornwell | Adams, Franklin and Walla Walla. | 694 | 69 40 | 10 00 | 79 40 |
| *12 | D. H. Cox | Walla Walla | 694 | 69 40 | 10 00 | 79 40 |
| *13 | John Ferryman | Kittitas, Chelan | 474 | 47 40 | 10 00 | 57 40 |
| *14 | Charles E. Myers | Lincoln | 976 | 97 60 | 10 00 | 107 60 |
| *15 | D. V. Morthland | Yakima, Benton | 386 | 38 60 | 10 00 | 48 60 |
| 16 | John C. Crawford | Skamania and Klickitat. | 466 | 46 60 | 10 00 | 26 60 |
| *17 | Edward L. French | Clarke | 256 | 25 60 | 10 00 | 35 00 |
| *18 | Frank G. Barnes | Cowlitz | 154 | 15 40 | 10 00 | 25 40 |
| 19 | P. L. Sinclair | Pacific and Wahkiakum. | 320 | 32 00 | 10 00 | 42 00 |
| *20 | A. E. Judd | Lewis | 78 | 7 80 | 10 00 | 17 80 |
| 21 | Fred W. Loomis | Grays Harbor | 121 | 12 10 | 10 00 | 22 10 |
| *22 | P. H. Carlyon | Thurston | ..... | ..... | 10 00 | 10 00 |
| *23 | Peter Iverson | Mason, Kitsap and Island. | 191 | 19 10 | 10 00 | 29 10 |
| 24 | William Bishop | Clallam, Jefferson and San Juan. | ..... | ..... | 10 00 | 10 00 |
| †25 | E. J. Young | Pierce | 91 | 9 10 | 10 00 | 19 10 |
| 26 | Ralph Metcalf | Pierce | 67 | 6 70 | 10 00 | 16 70 |
| *27 | Walter S. Davis | Pierce | 67 | 6 70 | 10 00 | 16 70 |
| †28 | Clarence J. Sather | Pierce | 67 | 6 70 | 10 00 | 16 70 |
| 29 | A. V. Fawcett | Pierce | 67 | 6 70 | 10 00 | 16 70 |
| 30 | Howard D. Taylor | King | 160 | 16 00 | 10 00 | 26 00 |
| 31 | I. G. O'Harra | King | 147 | 14 70 | 10 00 | 24 70 |
| 32 | Daniel Landon | King | 147 | 14 70 | 10 00 | 24 70 |
| 33 | William Wray | King | 147 | 14 70 | 10 00 | 24 70 |
| 34 | T. D. Rockwell | King | 147 | 14 70 | 10 00 | 24 70 |
| 35 | Frank H. Renick | King | 147 | 14 70 | 10 00 | 24 70 |
| 36 | Fred W. Hastings | King | 147 | 14 70 | 10 00 | 24 70 |
| 37 | George B. Lamping | King | 147 | 14 70 | 10 00 | 24 70 |
| *38 | Joseph H. Smith | Snohomish | 210 | 21 00 | 10 00 | 31 00 |
| 40 | M. V. Wells | Skagit | 327 | 32 70 | 10 00 | 42 70 |
| *41 | Ed. Brown | Whatcom | 368 | 36 80 | 10 00 | 46 80 |
| 42 | E. J. Cleary | Whatcom | 340 | 34 00 | 10 00 | 44 00 |
| | Victor Zednick | Sec. of Senate | 147 | 14 70 | ..... | 14 70 |
| | Totals | ..... | 15,686 | $1,568 60 | $410 00 | $1,978 60 |

* Holdover Senators.
† Elected to fill unexpired term.
‡ Residing at Olympia at time of session.

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**Statement No. 11—LEGISLATIVE EXPENSES—Continued.**
**Employes of the Senate—Special Session**

| NAME | Service | Per Diem | Compensation |
|---|---|---|---|
| Victor Zednick | Secretary | $12 50 | $75 00 |
| H. H. Sieler | Assistant secretary | 10 00 | 60 00 |
| Marion Garland | Minute clerk | 10 00 | 70 00 |
| A. Soloos | Journal clerk | 10 00 | 20 00 |
| Spencer Armstrong | Clerk | 7 00 | 63 00 |
| Helen Renard | Stenographer | 7 00 | 28 00 |
| Ellen Jedins | Stenographer | 7 00 | 28 00 |
| Gladys Avery | Stenographer | 7 00 | 28 00 |
| Ruth Johnson | Stenographer | 7 00 | 35 00 |
| Wm. V. Courtright | Doorkeeper | 5 00 | 15 00 |
| W. S. Peacock | Doorkeeper | 5 00 | 15 00 |
| Arthur McIntosh | Page | 3 00 | 9 00 |
| Jerome Kuykendall | Page | 2 00 | 6 00 |
| Total | | | $452 00 |

**Incidental Expenses of the Senate—Special Session.**

| NAME | For What Expended | Amount |
|---|---|---|
| Bishop, William | Mileage | $26 20 |
| Bookstore | Supplies | 4 50 |
| Carylon, P. H. | Compensation | 25 00 |
| Coman, Senator | Service | 35 00 |
| Cox, Senator | Service | 35 00 |
| Doherty, James, P. M. | Postage | 25 00 |
| French, Senator | Service | 20 00 |
| Iverson, Senator | Service | 25 00 |
| Jedin, Ellen V. | Compensation | 35 00 |
| Landon, Senator | Service | 20 00 |
| McCush, Daniel | Service | 42 00 |
| McFadden, F. P. | Service | 15 00 |
| Mueller, George | Service | 149 00 |
| Pliny L. Allen Company | Supplies | 86 00 |
| Seller, Herbert | Compensation | 50 00 |
| Smith, Senator | Service | 35 00 |
| Soloos, A. | Compensation | 50 00 |
| Stone, Harold | Service | 6 00 |
| Underwood Typewriter Company | Machine rent | 5 00 |
| Western Union Telegraph Company | Service | 9 99 |
| Wray, Senator | Service | 35 00 |
| Young, Senator | Service | 10 00 |
| Zednick, Victor | Service | 162 50 |
| Total | | $856 19 |

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**Statement No. 11—LEGISLATIVE EXPENSES—Continued.**

**Members of the House—Special Session**

| Dist. No. | NAME | County | No. of Miles Traveled | Mileage | Per Diem | Total Per Diem and Mileage |
|---|---|---|---|---|---|---|
| 1 | Albert I. Kulzer | Stevens | 1,082 | $108 20 | $10 00 | $118 20 |
| 1 | Al Weatherman | Stevens | 1,082 | 108 20 | 10 00 | 118 20 |
| 2 | Arthur L. True | Spokane | 858 | 85 80 | 10 00 | 95 80 |
| 2 | L. L. Westfall | Spokane | 858 | 85 80 | 10 00 | 95 80 |
| 3 | J. B. Gilbert | Spokane | 876 | 87 60 | 10 00 | 97 60 |
| 3 | Albert A. Kelly | Spokane | 858 | 85 80 | 10 00 | 95 80 |
| 4 | Olof L. Olsen | Spokane | 900 | 90 00 | 10 00 | 100 00 |
| 4 | A. R. Stratton | Spokane | 858 | 85 80 | 10 00 | 95 80 |
| 5 | Cyrus Happy, Jr. | Spokane | 858 | 85 80 | 10 00 | 95 80 |
| 5 | John D. Bassett | Spokane | 858 | 85 80 | 10 00 | 95 80 |
| 6 | John Anderson | Spokane | 858 | 85 80 | 10 00 | 95 80 |
| 6 | Fred A. Adams | Spokane | 858 | 85 80 | 87 50 | 173 30 |
| 7 | Frank E. Sanger | Whitman | 1,046 | 104 60 | 10 00 | 114 60 |
| 7 | Roy Jones | Whitman | 1,096 | 109 60 | 10 00 | 119 60 |
| 8 | D. F. Trimble | Whitman | 986 | 98 60 | 10 00 | 108 60 |
| 8 | W. M. Anderson | Whitman | 1,096 | 109 60 | 10 00 | 119 60 |
| 9 | John L. Wormell | Asotin | 1,052 | 105 20 | 10 00 | 115 20 |
| 10 | J. T. Ledgerwood | Garfield | 998 | 99 80 | 10 00 | 109 80 |
| 11 | Harry F. Kennedy | Columbia | 768 | 76 80 | 10 00 | 86 80 |
| 12 | W. H. Kirkman | Walla Walla | 694 | 69 40 | 10 00 | 79 40 |
| 13 | E. J. Cantonwine | Walla Walla | 694 | 69 40 | 10 00 | 79 40 |
| 13 | N. B. Atkinson | Walla Walla | 748 | 74 80 | 10 00 | 84 80 |
| 14 | Logan L. Long | Franklin | 641 | 64 10 | 10 00 | 74 10 |
| 15 | J. L. Cross | Adams | 728 | 72 80 | 10 00 | 82 80 |
| 16 | F. B. Teter | Lincoln | 902 | 90 20 | 10 00 | 100 20 |
| 16 | W. O. Mansfield | Lincoln | 902 | 90 20 | 10 00 | 100 20 |
| 17 | E. F. Banker | Okanogan | 706 | 70 60 | 10 00 | 80 60 |
| 18 | E. W. Frawley | Douglas | 596 | 59 60 | 10 00 | 69 60 |
| 19 | J. C. Hubbell | Kittitas | 337 | 33 70 | 10 00 | 43 70 |
| 19 | G. P. Short | Kittitas | 337 | 33 70 | 10 00 | 43 70 |
| 20 | William P. Sawyer | Yakima | 412 | 41 20 | 10 00 | 51 20 |
| 20 | Howard C. Lucas | Yakima | 386 | 38 60 | 10 00 | 48 60 |
| 21 | John A. Miller | Klickitat | Absent | | | |
| 22 | Walter G. Hufford | Skamania | 320 | 32 00 | 10 00 | 42 00 |
| 23 | George McCoy | Clarke | 232 | 23 20 | 10 00 | 33 20 |
| 23 | C. W. Ryan | Clarke | 232 | 23 20 | 10 00 | 33 20 |
| 24 | William H. Adams | Cowlitz | 180 | 18 00 | 10 00 | 28 00 |
| 25 | Joseph Girard | Wahkiakum | 240 | 24 00 | 10 00 | 34 00 |
| 26 | Fred B. Norman | Pacific | 178 | 17 80 | 10 00 | 27 80 |
| 27 | Judson S. Siler | Lewis | 242 | 24 20 | 10 00 | 34 20 |
| 27 | H. H. Swofford | Lewis | 72 | 7 20 | 10 00 | 17 20 |
| 27 | H. W. Thompson | Lewis | 64 | 6 40 | 10 00 | 16 40 |
| 28 | C. C. Aspinwall | Thurston | 8 | 80 | 10 00 | 10 80 |
| 28 | J. O. Marts | Thurston | 2 | 20 | 10 00 | 10 20 |
| 29 | Phil S. Locke | Grays Harbor | 121 | 12 10 | 10 00 | 22 10 |
| 29 | H. B. Dollar | Grays Harbor | 64 | 6 40 | 10 00 | 16 40 |
| 30 | N. P. Nelson | Grays Harbor | 128 | 12 80 | 10 00 | 22 80 |
| 31 | Mark E. Reed | Mason | 40 | 4 00 | 10 00 | 14 00 |
| 32 | J. Howard Shattuck | Kitsap | 181 | 18 10 | 10 00 | 28 10 |
| 33 | M. Lockhart | Jefferson | 238 | 23 80 | 10 00 | 33 80 |
| 33 | Herbert B. Gardner | Jefferson | 280 | 28 00 | 10 00 | 38 00 |
| *34 | C. L. Babcock | Clallam | 324 | 33 40 | 10 00 | 43 40 |
| 35 | Elmer E. Healey | Pierce | 85 | 8 50 | 10 00 | 18 50 |
| 35 | Abe Morris | Pierce | 72 | 7 20 | 10 00 | 17 20 |
| 36 | Fred G. Remann | Pierce | 67 | 6 70 | 10 00 | 16 70 |
| 36 | William C. Elliott | Pierce | 67 | 6 70 | 10 00 | 16 70 |
| 37 | J. H. Davis | Pierce | 67 | 6 70 | 10 00 | 16 70 |
| 37 | Fred A. Smith | Pierce | 67 | 6 70 | 10 00 | 16 70 |
| 38 | Frances M. Haskell | Pierce | 67 | 6 70 | 10 00 | 16 70 |
| 38 | Vacant | Pierce | | | | |
| 39 | Robert Gleason | Pierce | 67 | 6 70 | 10 00 | 16 70 |
| 39 | Claude A. Young | Pierce | 67 | 6 70 | 10 00 | 16 70 |
| 40 | Fred Mess | King | 147 | 14 70 | 10 00 | 24 70 |
| 40 | James T. Jones | King | 147 | 14 70 | 10 00 | 24 70 |
| 40 | Walter J. Lunn | King | 147 | 14 70 | 10 00 | 24 70 |
| 41 | Alfred E. Miller | King | 147 | 14 70 | 10 00 | 24 70 |
| 41 | Evan Thomas | King | 187 | 18 70 | 10 00 | 28 70 |
| 42 | George N. Hodgdon | King | 147 | 14 70 | 10 00 | 24 70 |
| 42 | H. C. Bohlke | King | Absent | | | |

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**Statement No. 11—LEGISLATIVE EXPENSES—Continued.**

**Members of the House—Special Session**

| Dist. | NAME | County | No. of Miles Traveled | Mileage | Per Diem | Total Per Diem and Mileage |
|---|---|---|---|---|---|---|
| 43 | Pliny L. Allen | King | 147 | $14 70 | $10 00 | $24 70 |
| 43 | Frank G. Myers | King | 147 | 14 70 | 10 00 | 24 70 |
| 44 | W. W. Conner | King | 147 | 14 70 | 10 00 | 24 70 |
| 44 | Frank H. Manogue | King | 147 | 14 70 | 10 00 | 24 70 |
| 45 | C. O. Qualheim | King | 147 | 14 70 | 10 00 | 24 70 |
| 45 | Robert Grass | King | 147 | 14 70 | 10 00 | 24 70 |
| 46 | Stephen A. Hull | King | 147 | 14 70 | 10 00 | 24 70 |
| 46 | Frank Cotterill | King | 147 | 14 70 | 10 00 | 24 70 |
| 47 | W. M. Pease | King | 147 | 14 70 | 10 00 | 24 70 |
| 47 | E. H. Guie | King | 147 | 14 70 | 10 00 | 24 70 |
| 48 | S. Frank Spencer | Snohomish | 210 | 21 00 | 10 00 | 31 00 |
| 48 | George W. Adamson | Snohomish | 210 | 21 00 | 10 00 | 31 00 |
| 49 | E. H. Lincoln | Snohomish | 229 | 22 90 | 10 00 | 32 90 |
| 49 | Anna K. Colwell | Snohomish | 236 | 23 60 | 10 00 | 33 60 |
| 50 | James Zylstra | Island | 240 | 24 00 | 10 00 | 34 00 |
| 51 | J. M. Shields | Skagit | 302 | 30 20 | 10 00 | 40 20 |
| 51 | J. M. Harrison | Skagit | 322 | 32 20 | 10 00 | 42 20 |
| 51 | Fred B. Fulton | Skagit | 327 | 32 70 | 10 00 | 42 70 |
| †52 | E. H. Nash | San Juan | 388 | 38 80 | 10 00 | 48 80 |
| 53 | Tom Brown | Whatcom | 397 | 39 70 | 10 00 | 49 70 |
| 53 | O. H. Hoff | Whatcom | 372 | 37 20 | 10 00 | 47 20 |
| ‡54 | Chas. I. Roth | Whatcom | 340 | 34 70 | 10 00 | 44 70 |
| 54 | David F. Trunkey | Whatcom | 340 | 34 00 | 10 00 | 44 00 |
| 55 | R. R. Coleman | Ferry | 1,183 | 118 30 | 10 00 | 128 30 |
| 56 | John A. Gellatly | Chelan | 476 | 47 60 | 10 00 | 57 60 |
| 58 | Gordon C. Moores | Benton | 567 | 56 70 | 10 00 | 66 70 |
| 59 | H. D. McMillen | Grant | 643 | 64 30 | 10 00 | 74 30 |
| 60 | Fred L. Wolf | Pend Oreille | 918 | 91 80 | 10 00 | 101 80 |
| | Totals | | 39,743 | $3,981 00 | $1,017 50 | $4,998 50 |

* Overpaid $1.00.
‡ Overpaid 70 cents.
† Overpaid $5.00.

**Employes of the House—Special Session**

| NAME | Service | No. of Miles Traveled | Per Diem | Compensation |
|---|---|---|---|---|
| C. R. Maybury | Chief clerk | 147 | $12 50 | $39 70 |
| A. W. Calder | Assistant clerk | 232 | 10 00 | 43 20 |
| Harry Harkins | Sergeant-at-arms | 67 | 17 50 | 21 70 |
| C. D. Allen | Sergeant-at-arms and engrossing clerk | 128 | 8 00 | 28 80 |
| George Harrigan | Minute clerk | 67 | 10 00 | 26 70 |
| Grace B. Feagles | Stenographer | | 7 00 | 14 00 |
| Maurice L. Heinly | Stenographer | | 7 00 | 14 00 |
| W. A. McClarty | Doorkeeper | | 5 00 | 10 00 |
| Paul Duxbury | Page | | 2 00 | 4 00 |
| Van Hinkle | Page | | 2 00 | 4 00 |
| Gilmore Teter | Clerk | | 5 00 | 10 00 |
| Joe Griffith | Mimeograph clerk | | 10 00 | 20 00 |
| Susan Kauth | Stenographer | | 7 00 | 14 00 |
| Maud Van Derveer | Stenographer | | 7 00 | 14 00 |
| Loren Stone | Page | | 2 00 | 4 00 |
| Total | | | | $268 10 |

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**Statement No. 11—LEGISLATIVE EXPENSES—Continued.**

**Incidental Expenses of the House—Special Session**

| NAME | For What Expended | Amount |
|---|---|---|
| Adams, Fred A | Service | $62 50 |
| Allen, C. D | Service | 40 00 |
| Appropriation Committee | Compensation | 552 00 |
| Bookstore | Supplies | 13 26 |
| Calder, A. W | Service | 50 00 |
| Doherty, James, P. M | Postage | 25 00 |
| Feagles, Grace B | Service | 35 00 |
| Griffith, Joe | Service | 30 00 |
| Harkins, Harry | Service | 37 50 |
| Harrigan, George | Service | 50 00 |
| Kauth, Susan | Service | 21 00 |
| Kendrick, Lee | Service | 45 00 |
| Maybury, C. R | Service | 162 50 |
| McGlynn, M. J | Service | 45 00 |
| McNamara, Victor | Service | 54 00 |
| Mills & Austin | Supplies | 2 20 |
| Mueller, George | Expenses | 90 |
| Reilly, Lillian | Service | 15 00 |
| Soloos, A | Service | 20 00 |
| Underwood Typewriter Company | Machine rent | 5 00 |
| Van Derveer, Maud | Service | 21 00 |
| Wilson, Robert | Service | 45 00 |
| Total | | $1,331 86 |

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## STATEMENT NO. 12.—APPROPRIATION ACCOUNTS FOR 1917-1919 BIENNIUM.

Showing the amount appropriated by the 1917 and 1919 legislatures for expenditures during the biennial period beginning April 1, 1917, and ending March 31, 1919; also, showing the amounts expended, the amounts reverting to the treasury, the unexpended balances re-appropriated, and the unexpended balances of appropriations that were made to cover a portion of the 1917-19 biennium and all of the 1919-21 biennium.

| Fund. | OFFICE OR INSTITUTION. | Amount Appropriated by 1917 Legislature | Additional Appropriation by 1919 Legislature | Expenditures | Unexpended Balance Reverting to Treasury or Re-appropriated |
|---|---|---|---|---|---|
| | AGRICULTURE, DEPARTMENT OF— | | | | |
| General | Salary of Commissioner | $8,000 00 | | $8,000 00 | |
| General | Chief of Live Stock Division | 4,800 00 | | 4,800 00 | |
| General | Chief of Horticultural Division | 3,600 00 | | 3,570 96 | $29 04 |
| General | Chief of F., F., F., D. and O. Division | 3,600 00 | | 3,600 00 | |
| General | Clerks and stenographers | 9,300 00 | | 9,230 90 | 69 10 |
| General | Supplies, material and service | 15,200 00 | | 15,200 00 | |
| General | Office furniture and equipment | 800 00 | | 800 00 | |
| | Dairy and Live Stock Division— | | | | |
| General | Salaries of five dairy inspectors | 15,000 00 | | 12,255 66 | 2,744 34 |
| General | Salaries of three veterinary inspectors | 9,000 00 | | 7,950 64 | 1,049 36 |
| General | Salaries, material and service (dairy inspectors) | 10,500 00 | | 9,284 88 | 1,215 12 |
| General | Supplies, material and service (veterinary inspectors) | 8,000 00 | 3,500 00 | 10,133 25 | 1,366 75 |
| General | Destruction of predatory animals | 15,000 00 | | 14,995 93 | 4 07 |
| General | Wages, supplies, material and service per diem inspt's. | 3,000 00 | | 2,897 62 | 102 38 |
| General | Compensation for slaughter of infected bovine animals | 50,000 00 | | 14,396 54 | 35,603 46 |
| | Horticultural Division— | | | | |
| General | Salaries of ten inspectors | 30,000 00 | | 29,744 47 | 255 53 |
| General | Supplies, material and service | 15,000 00 | 2,000 00 | 16,846 40 | 153 60 |
| | Division of Foods, Feeds, Fertilizers, Drugs and Oils— | | | | |
| General | Salaries and wages | 22,200 00 | | 21,681 06 | 518 94 |
| General | Supplies, material and service | 11,800 00 | | 11,789 12 | 10 88 |
| | Washington State Fair— | | | | |
| General | Salaries and wages | 9,120 00 | | 9,120 00 | |
| General | Operation and maintenance | 28,880 00 | | 28,880 00 | |
| General | Construction of new grandstand | 20,000 00 | | 20,000 00 | |
| | Totals | $292,800 00 | $5,500 00 | $255,177 43 | $43,122 57 |
| | ATTORNEY GENERAL— | | | | |
| General | Salary of Attorney General | $6,000 00 | | $6,000 00 | |
| General | Assistance, clerk hire and stenographers | 43,180 00 | | 42,646 12 | $533 88 |
| General | Supplies, material and service | 18,820 00 | | 16,354 20 | 2,465 80 |
| General | Indexing Session Laws | 300 00 | | 300 00 | |
| | Totals | $68,300 00 | | $65,300 32 | $2,999 68 |

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| | | | | | |
|---|---|---|---|---|---|
| | **AUDITOR—** | | | | |
| General | Salary of State Auditor | $6,000 00 | | $6,000 00 | |
| General | Salary of Assistant State Auditor | 4,800 00 | | 4,800 00 | |
| General | Salary of Deputy State Auditor | 3,600 00 | | 3,600 00 | |
| General | Clerk hire | 19,600 00 | | 17,162 95 | $2,437 05 |
| General | Supplies, material and service | 7,000 00 | | 6,636 86 | 363 14 |
| General | Capital outlays | 850 00 | | 668 40 | 181 60 |
| | Bureau of Inspection— | | | | |
| General | Salaries and wages, clerk hire and examining State institutions and departments | 31,400 00 | | 18,392 36 | 13,007 64 |
| General | Supplies, material and service | 12,000 00 | | 3,173 81 | 8,826 19 |
| General | Capital outlays | 300 00 | | 236 85 | 63 15 |
| | Totals | $85,550 00 | | $60,671 23 | $24,878 77 |
| | **BANK EXAMINERS, STATE—** | | | | |
| General | Salary of Examiner | $7,200 00 | | $7,200 00 | |
| General | Salaries of three deputies | 18,000 00 | | 15,625 00 | $2,375 00 |
| General | Salaries of two additional deputies | 9,600 00 | | 8,436 99 | 1,163 01 |
| General | Clerk hire | 4,800 00 | | 4,588 96 | 211 04 |
| General | Supplies, material and service | 16,550 00 | | 16,550 00 | |
| General | Supplies, material and service, additional (Chap. 172) | 6,120 00 | | 510 34 | 5,609 66 |
| General | Capital outlays | 450 00 | | 315 92 | 134 08 |
| | Totals | $62,720 00 | | $53,227 21 | $9,492 79 |
| | **BANK DEPOSITORS' GUARANTEE FUND—** | | | | |
| General | Expense of board | $2,500 00 | | $840 26 | $1,659 74 |
| | Totals | $2,500 00 | | $840 26 | $1,659 74 |
| | **BAR EXAMINERS, STATE—** | | | | |
| General | Expense of board | $1,500 00 | $1,500 00 | $2,082 51 | $917 49 |
| | Totals | $1,500 00 | $1,500 00 | $2,082 51 | $917 49 |
| | **BOARDS, VARIOUS (Not to exceed receipts)—** | | | | |
| | Barber Examiners— | | | | |
| General | Salaries and per diem | $3,700 00 | | $3,685 59 | $14 41 |
| General | Supplies, material and service | 3,100 00 | | 3,100 00 | |
| | Totals | $6,800 00 | | $6,785 59 | $14 41 |
| | Dental Examiners— | | | | |
| General | Salaries and per diem | $1,300 00 | | $1,298 90 | $1 10 |
| General | Supplies, material and service | 2,200 00 | | 2,200 00 | |
| | Totals | $3,500 00 | | $3,498 90 | $1 10 |

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**Statement No. 12.—APPROPRIATION ACCOUNTS FOR 1917-1919 BIENNIUM.—Continued.**

| Fund. | OFFICE OR INSTITUTION. | Amount Appropriated by 1917 Legislature | Additional Appropriation by 1919 Legislature | Expenditures | Unexpended Balance Reverting to Treasury or Re-appropriated |
|---|---|---|---|---|---|
| | BOARDS, VARIOUS (Concluded)— | | | | |
| | Embalmers' Examiners— | | | | |
| General | Salaries and per diem | $505 00 | | $425 00 | $80 00 |
| General | Supplies, material and service | 495 00 | | 315 61 | 179 39 |
| | Totals | $1,000 00 | | $740 61 | $259 39 |
| | Medical Examiners— | | | | |
| General | Salaries and per diem | $3,100 00 | | $2,150 75 | $949 25 |
| General | Supplies, material and service | 4,500 00 | | 1,776 02 | 2,723 98 |
| | Totals | $7,600 00 | | $3,926 77 | $3,673 23 |
| | Nurses' Examiners— | | | | |
| General | Salaries and per diem | $950 00 | | $950 00 | |
| General | Supplies, material and service | 1,050 00 | | 928 95 | $121 05 |
| | Totals | $2,000 00 | | $1,878 95 | $121 05 |
| | Optometry Examiners— | | | | |
| General | Salaries and per diem | $650 00 | | $509 10 | $140 90 |
| General | Supplies, material and service | 550 00 | | 331 31 | 218 69 |
| | Totals | $1,200 00 | | $840 41 | $359 59 |
| | Pharmacy Examiners— | | | | |
| General | Salary of Secretary | $3,600 00 | | $3,600 00 | |
| General | Salaries and per diem | 2,900 00 | | 2,057 30 | $842 70 |
| General | Supplies, material and service | 3,500 00 | | 3,358 98 | 141 02 |
| | Totals | $10,000 00 | | $9,016 28 | $983 72 |
| | Veterinary Medical Examiners— | | | | |
| General | Salaries and per diem | $550 00 | | $155 00 | $395 00 |
| General | Supplies, material and service | 450 00 | | 150 49 | 299 51 |
| | Totals | $1,000 00 | | $305 49 | $694 51 |

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| | | | | | |
|---|---|---|---|---|---|
| | **BOUNTIES ON WILD ANIMALS—** | | | | |
| General | Re-appropriating balance for deficiency | $25,000 00 | | $20,015 00 | $5,985 00 |
| General | Deficiencies for bounties on wild animals | 10,477 50 | | 9,518 00 | 959 50 |
| | | 2,063 00 | | | 2,063 00 |
| | Totals | $47,540 50 | | $38,533 00 | $9,007 50 |
| | **CAPITOL COMMISSION—** | | | | |
| General | Expenses | $7,500 00 | | $5,941 48 | $1,558 52 |
| | Totals | $7,500 00 | | $5,941 48 | $1,558 52 |
| | **CAPITOL BUILDING—** | | | | |
| Capitol Building | Outstanding warrants and accrued interest | $450,000 00 | | $399,714 89 | $50,285 11 |
| Capitol Building | Acquiring lands, erecting and completing Cap. Bldgs. | | | | |
| Capitol Building Construction | Payment of interest on warrants or bonds, etc. | 1,000,000 00 | | 262,168 23 | 737,831 77 |
| | Totals | $1,450,000 00 | | $661,883 12 | $788,116 88 |
| | **CAPITOL BUILDINGS AND GROUNDS—** | | | | |
| General | Salaries and wages | $24,200 00 | | $24,199 33 | $0 67 |
| General | Supplies, material and service and foundation shed | 17,800 00 | | 17,363 36 | 436 64 |
| | Totals | $42,000 00 | | $41,562 69 | $437 31 |
| General | **COLUMBIA BASIN SURVEY—** | | $100,000 00 | $330 00 | *$99,670 00 |
| | Totals | | $100,000 00 | $330 00 | *$99,670 00 |
| | **CONTROL, BOARD OF—** | | | | |
| General | Salaries of three members | $18,000 00 | | $18,000 00 | |
| General | Clerks and stenographers | 10,200 00 | | 10,179 06 | $20 94 |
| General | Supplies, material and service | 15,300 00 | | 13,452 20 | 1,847 80 |
| General | Pictures of Members of Legislature for Capitol Bldg. | 140 00 | | 140 00 | |
| General | Parole department | 25,000 00 | | 20,403 06 | 4,596 94 |
| General | Transportation of incorrigibles, convicts and insane | 60,000 00 | | 55,913 23 | 4,086 77 |
| General | Deportation of alien and non-resident insane | 35,000 00 | | 9,098 40 | 25,901 60 |
| | Totals | $163,640 00 | | $127,185 95 | $36,454 05 |
| | **EQUALIZATION, BOARD OF—** | | | | |
| General | Expense | $1,500 00 | | $1,500 00 | |
| | Totals | $1,500 00 | | $1,500 00 | |
| | **FINANCE, BOARD OF—** | | | | |
| General | Salary of Secretary | $600 00 | | $600 00 | |
| General | Expense | 300 00 | | 300 00 | |
| | Totals | $900 00 | | $900 00 | |

* Available for 1919-1921 biennium.

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**Statement No. 12.—APPROPRIATION ACCOUNTS FOR 1917-1919 BIENNIUM.—Continued.**

| Fund. | OFFICE OR INSTITUTION. | Amount Appropriated by 1917 Legislature | Additional Appropriation by 1919 Legislature | Expenditures | Unexpended Balance Reverting to Treasury or Re-appropriated |
|---|---|---|---|---|---|
| | **FIRE WARDEN—** | | | | |
| General | Salary State Forester | $4,000 00 | | $4,000 00 | |
| General | Salary Assistant Forester | 3,000 00 | | 2,905 25 | $94 75 |
| General | Clerk hire | 1,200 00 | | 1,195 90 | 4 10 |
| General | Supplies, material and service | 2,200 00 | | 2,184 42 | 15 58 |
| General | Field operations | 58,292 50 | | 58,291 39 | 1 11 |
| General | Office furniture and equipment | 307 50 | | 307 50 | |
| | Totals | $69,000 00 | | $68,884 46 | $115 54 |
| | **FISH COMMISSIONER—** | | | | |
| Fisheries | Salary of Fish Commissioner | $4,000 00 | | $4,000 00 | |
| Fisheries | Salary Superintendent of Hatcheries | 3,600 00 | | 3,600 00 | |
| Fisheries | Construction of new hatcheries | 35,000 00 | | 31,548 21 | $3,451 79 |
| Fisheries | Salaries and expenses, incidentals, salmon hatcheries, etc., and propagation of sockeye salmon | 192,000 00 | | 192,000 00 | |
| Fisheries | Destruction of seals, Columbia River District | 3,000 00 | | 776 37 | 2,223 63 |
| Fisheries | Destruction of seals in other waters of the State than Columbia River | 3,000 00 | | 2,665 26 | 334 74 |
| Fisheries | Printing | 2,500 00 | | 2,500 00 | |
| | Totals | $243,100 00 | | $237,089 84 | $6,010 16 |
| | **FOREST RESERVE—** | | | | |
| | Distribution to counties | | | $91,912 72 | |
| Forest Reserve | | | | | |
| | Totals | | | †$91,912 72 | |
| | **GAME WARDEN—** | | | | |
| Game | Salary of State Game Warden | $2,000 00 | | $2,000 00 | |
| Game | Salaries and traveling expenses of two special deputy game wardens | 6,000 00 | | 5,999 28 | $0 72 |
| Game | Salaries of employes, rent and incidentals | 6,150 00 | | 6,150 00 | |
| Game | Traveling expenses of State Game Warden | 1,000 00 | | 1,000 00 | |
| Game | Maintenance of State trout hatcheries | 22,000 00 | | 22,000 00 | |
| Game | Erection, equipment, maintenance and stocking of game farm at penitentiary | 20,000 00 | | 20,000 00 | |
| Game | Erection, equipment and maintenance of trout hatchery in Whatcom County | 7,500 00 | | 7,500 00 | |

| | | | | | |
|---|---|---|---|---|---|
| | **GAME WARDEN (Concluded)—** | | | | |
| Game | Salary and traveling expenses of Chief Deputy State Game Warden | 5,000 00 | | 4,992 52 | 7 48 |
| Game | Salaries and traveling expenses of two special deputy State game wardens (under Chief Deputy State Game Warden) | 6,000 00 | | 5,995 77 | 4 23 |
| Game | Salaries of employes, rent and incidentals of Chief Deputy State Game Warden | 2,200 00 | | 2,200 00 | |
| | Totals | $77,850 00 | | $77,837 57 | $12 43 |
| | GOVERNOR'S OFFICE— | | | | |
| General | Salary of Governor | $12,000 00 | | $12,000 00 | |
| General | Salaries of employes, traveling expenses, postage and incidentals | 17,000 00 | | 16,963 41 | $36 59 |
| General | Extradition expenses, examination in alleged infraction of the law, rewards | 12,500 00 | $2,500 00 | 13,197 29 | 1,802 71 |
| General | Investigation purposes and for survey of public lands | 5,000 00 | | 5,000 00 | |
| General | Governor's Mansion—maintenance | | 9,000 00 | 8,918 26 | 81 74 |
| General | Preparation of Budget by State Board of Finance | 500 00 | | 443 16 | 56 84 |
| General | Printing | 1,500 00 | | 1,500 00 | |
| | Totals | $48,500 00 | $11,500 00 | $58,022 12 | $1,977 88 |
| | GOVERNOR, LIEUTENANT— | | | | |
| General | Salary of Lieutenant Governor | $2,400 00 | | $2,400 00 | |
| General | Hotel bills while acting Governor and during sessions of the Legislature and traveling expenses | 500 00 | $500 00 | 741 28 | $258 72 |
| | Totals | $2,900 00 | $500 00 | $3,141 28 | $258 72 |
| | GEOLOGICAL SURVEY, STATE— | | | | |
| General | Salaries and wages | $6,900 00 | | $5,478 02 | $1,421 98 |
| General | Supplies, material and service | 7,400 00 | | 7,400 00 | |
| General | Investigations and surveys | 5,700 00 | | 5,688 26 | 11 74 |
| General | Topographical and hydrographical survey | 35,000 00 | | 34,688 44 | 311 56 |
| | Totals | $55,000 00 | | $53,254 72 | $1,745 28 |
| | HARBOR IMPROVEMENT— | | | | |
| Harbor Improvement Fund | For port districts and counties 75% of rental of harbor areas, tide lands and water areas under Chapters 168, 169 and 170, Laws of 1913, to be distributed by the State Treasurer to the several port districts and counties | $60,000 00 | | $50,565 04 | $9,434 96 |
| | Totals | $60,000 00 | | $50,565 04 | $9,434 96 |

† Non-appropriation fund.



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**Statement No. 12.—APPROPRIATION ACCOUNTS FOR 1917-1919 BIENNIUM.—Continued.**

| Fund. | OFFICE OR INSTITUTION. | Amount Appropriated by 1917 Legislature | Additional Appropriation by 1919 Legislature | Expenditures | Unexpended Balance Reverting to Treasury or Re-appropriated |
|---|---|---|---|---|---|
| | HYDRAULIC ENGINEER, STATE— | | | | |
| General | Salaries, services and expenses | $25,000 00 | | $24,999 90 | $0 10 |
| | Totals | $25,000 00 | | $24,999 90 | $0 10 |
| | HEALTH, STATE BOARD OF— | | | | |
| General | Salary of Commissioner | $7,200 00 | | $7,200 00 | |
| General | Salary of epidemiologist | 6,000 00 | | 4,855 06 | $1,144 94 |
| General | Salary of sanitary inspector | 3,600 00 | | 3,600 00 | |
| General | Salary assistant registrar | 3,000 00 | | 2,980 00 | 20 00 |
| General | Stenographers, clerks and assistants | 11,400 00 | | 11,393 44 | 6 56 |
| General | Supplies, material and service | 20,410 00 | | 20,409 96 | 04 |
| U. S. Social Hygiene | United States social hygiene | | | 3,076 14 | |
| | Totals | $51,610 00 | | $53,514 60 | $1,171 54 |
| | HOTEL INSPECTOR, STATE— | | | | |
| General | Salary of Inspector | $3,600 00 | | $3,600 00 | |
| General | Salaries of three deputies | 9,000 00 | | 9,000 00 | |
| General | Clerk hire | 430 00 | | 430 00 | |
| General | Supplies, material and service | 6,070 00 | | 5,889 79 | $180 21 |
| | Totals | $19,100 00 | | $18,919 79 | $180 21 |
| | HISTORICAL SOCIETY, STATE— | | | | |
| General | Salary of Secretary | $3,000 00 | | $3,000 00 | |
| General | Salaries and wages of other employes | 5,600 00 | | 5,162 55 | $437 45 |
| General | Supplies, material and service | 3,400 00 | | 3,397 96 | 2 04 |
| General | Erecting monuments, tablets and markers | 2,000 00 | | 1,278 68 | 721 32 |
| | Totals | $14,000 00 | | $12,839 19 | $1,160 81 |
| | INDUSTRIAL INSURANCE COMMISSION— | | | | |
| General | Salaries three Commissioners | $21,600 00 | | $20,666 13 | $933 87 |
| General | Salary chief medical adviser | 6,000 00 | | 6,000 00 | |
| General | Clerk hire, traveling auditors, adjusters and other assistants | 149,568 00 | $4,000 00 | 149,253 29 | 4,314 71 |
| General | Salaries | 6,000 00 | | 6,000 00 | |
| General | Supplies, material and service | 73,232 00 | 2,000 00 | 75,212 68 | 19 32 |

| | | | | | |
|---|---|---|---|---|---|
| | **INDUSTRIAL INSURANCE COMMISSION (Concluded)—** | | | | |
| General | Postage | 17,000 00 | | 17,000 00 | |
| General | X-ray machine | 2,220 00 | | 2,220 00 | |
| General | Office furniture and equipment | 1,300 00 | | 1,279 08 | 20 92 |
| General | Capital outlays | 1,200 00 | | 1,200 00 | |
| General | Deficiency—salaries and expenses | 7,100 00 | | 7,098 34 | 1 66 |
| General | Deficiency—printing | 800 00 | | 481 88 | 318 12 |
| Accident Fund | Claims, awards, etc. | 4,000,000 00 | | 3,239,497 50 | 760,502 50 |
| General | Supplies, material and service | | 116,000 00 | 2 00 | *115,998 00 |
| | **Totals** | $4,286,020 00 | $122,000 00 | $3,525,910 90 | $882,109 10 |
| | **INDUSTRIAL WELFARE COMMISSION—** | | | | |
| General | Salary of Secretary | $3,600 00 | | $3,600 00 | |
| General | Clerk hire | 2,000 00 | | 1,955 00 | $45 00 |
| General | Extra clerk hire | 500 00 | | 273 25 | 226 75 |
| General | Supplies, material and service | 3,700 00 | | 3,694 52 | 5 48 |
| General | Capital outlays | 200 00 | | 161 43 | 38 57 |
| | **Totals** | $10,000 00 | | $9,684 20 | $315 80 |
| | **INSURANCE COMMISSIONER—** | | | | |
| General | Salary of Commissioner | $6,000 00 | | $6,000 00 | |
| General | Deputy commissioner and other employes | 39,000 00 | | 36,365 52 | $2,634 48 |
| General | Supplies, material and service | 20,000 00 | | 12,229 76 | 7,770 24 |
| General | Capital outlays | 1,000 00 | | 963 85 | 36 15 |
| General | Examination of insurance companies | 10,000 00 | | 5,443 60 | 4,556 40 |
| General | Investigation of supposed incendiary fires | 10,000 00 | | 9,801 63 | 198 37 |
| | **Totals** | $86,000 00 | | $70,804 36 | $15,195 64 |
| | **INSTITUTIONS—** | | | | |
| | Blind, School for— | | | | |
| General | Salaries and wages | $30,130 00 | | $30,127 05 | $2 95 |
| General | Supplies, material and service | 23,870 00 | | 23,841 98 | 28 02 |
| General | For completion of School and Administration Building | 4,584 98 | | 4,584 36 | 62 |
| General | Maintenance (repairs and replacements) | 1,000 00 | | 998 49 | 1 51 |
| General | Land | 10,000 00 | | 9,575 00 | 425 00 |
| General | Kitchen building and equipment | 17,000 00 | | 16,999 69 | 31 |
| General | Shop row | 10,000 00 | | 9,999 63 | 37 |
| General | Wrecking old buildings, retaining wall, area way and walks | 2,500 00 | | 2,500 00 | |
| General | Additional boiler | 2,500 00 | | 2,499 50 | 50 |
| General | Vacuum cleaner, domestic science and gymnasium equipment, typewriter, sewing machine, etc. | 2,840 00 | | 2,835 38 | 4 62 |
| | **Totals** | $104,424 98 | | $103,961 08 | $463 90 |

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**Statement No. 12.—APPROPRIATION ACCOUNTS FOR 1917-1919 BIENNIUM.—Continued.**

| Fund. | OFFICE OR INSTITUTION. | Amount Appropriated by 1917 Legislature | Additional Appropriation by 1919 Legislature | Expenditures | Unexpended Balance Reverting to Treasury or Re-appropriated |
|---|---|---|---|---|---|
| | INSTITUTIONS (Continued)— | | | | |
| | Custodial School— | | | | |
| General | Salaries and wages | $95,505 00 | | $80,038 91 | $15,466 09 |
| General | Supplies, material and service | 166,115 00 | | 166,050 81 | 64 19 |
| General | Maintenance (repairs and replacements) | 6,800 00 | | 6,752 19 | 47 81 |
| General | Two annexes to Custodial Buildings | 80,000 00 | | 2,232 00 | 77,768 00 |
| General | Furniture, equipment for kitchen, bakery, dining-room, library and for entertainment | 4,350 00 | | 4,350 00 | |
| General | Piggery, poultry houses, dairy barn, two silos, walks, roads and grounds | 15,000 00 | | 15,000 00 | |
| General | Shop annex to boiler house and cold storage building, cold storage plant | 10,500 00 | | 10,490 92 | 9 08 |
| General | Pipe and fittings to connect five buildings to central heating plant, materials for tunnel, station and coal bunkers | 10,000 00 | | 9,999 16 | 84 |
| General | Filter bed at West Medical Lake | 700 00 | | 699 63 | 37 |
| General | Shop machinery, four sewing machines and two motors, farm implements, motor truck | 4,370 00 | | 4,369 03 | 97 |
| | Totals | $393 340 00 | | $299,982 65 | $93,357 35 |
| | Deaf, State School for— | | | | |
| General | Salaries and wages | $52,780 00 | | $50,111 16 | $2,668 84 |
| General | Supplies, material and service | 39,200 00 | | 39,193 01 | 6 99 |
| General | Maintenance (repairs and replacements) | 2,700 00 | | 2,699 79 | 21 |
| General | Expenses of students attending Gallaudet College, Washington, D. C. | 2,000 00 | | 1,446 15 | 553 85 |
| General | One one-story building and equipment | 40,000 00 | | 40,000 00 | |
| General | Linotype, type for print shop and tools for manual training shop | 3,020 00 | | 2,529 74 | 490 26 |
| General | Automobile | 500 00 | | 500 00 | |
| General | Library | 200 00 | | 199 77 | 23 |
| | Totals | $140,400 00 | | $136,679 62 | $3,720 38 |

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|---|---|---|---|---|---|
| | **Eastern State Hospital—** | | | | |
| General | Salaries and wages | $160,040 00 | | $134,137 33 | $25,902 67 |
| General | Supplies, material and service | 246,960 00 | | 246,957 78 | 2 22 |
| General | Maintenance (repairs and replacements) | 16,600 00 | | 16,597 93 | 2 07 |
| General | Furniture, carpets, bedding, books and piano | 3,600 00 | | 3,600 00 | |
| General | Greenhouse wing and equipment, farrowing and hog houses, two silos, etc. | 7,356 00 | | 4,075 41 | 3,280 59 |
| General | One fireproof and burglar-proof vault and one X-ray machine | 2,600 00 | | 2,597 75 | 2 25 |
| General | Septic tank | 3,500 00 | | | 3,500 00 |
| General | One motor truck, farm machinery, one lathe, livestock (including five teams) | 8,060 00 | | 8,053 54 | 6 46 |
| General | Power and light line, motors and transformers, enlarging water mains | 10,084 00 | | 10,077 33 | 6 67 |
| | Totals | $458,800 00 | | $426,097 07 | $32,702 93 |
| | **Girls, School for—** | | | | |
| General | Salaries and wages | $29,800 00 | | $29,702 13 | $97 87 |
| General | Supplies, material and service | 41,700 00 | | 41,684 74 | 15 26 |
| General | Maintenance (repairs and replacements) | 2,800 00 | | 2,598 72 | 1 28 |
| General | Clearing and fencing, bulkhead, bridges, post lamps, drilled well, cement walks | 10,150 00 | | 9,929 39 | 220 61 |
| General | One new cottage, equipment and furnishings | 50,000 00 | | 3,187 05 | 46,812 95 |
| General | Greenhouse, addition to Administration Building, etc., library, motion picture machine | 8,200 00 | | 4,012 82 | 4,187 58 |
| General | Office furniture and equipment | 2,500 00 | | 2,041 82 | 458 18 |
| General | Electric power-house, steam heating plant and railroad spur | 44,000 00 | | 44,000 00 | |
| General | Livestock, farm machinery | 1,950 00 | | 1,950 00 | |
| General | Automobile | 600 00 | | 600 00 | |
| | Totals | $191,500 00 | | $139,706 27 | $51,793 73 |
| | **Northern State Hospital—** | | | | |
| General | Salaries and wages | $129,456 00 | | $112,104 06 | $17,351 94 |
| General | Supplies, material and service | 162,535 00 | $15,000 00 | 177,447 48 | 87 52 |
| General | One male ward building | 70,000 00 | | 65,174 51 | 4,825 49 |
| General | Maintenance (repairs and replacements) | 15,000 00 | | 14,946 99 | 53 01 |
| General | One wing to complete female ward building | 28,000 00 | | 685 30 | 27,314 70 |
| General | Land clearing | 5,000 00 | | 4,995 67 | 4 33 |
| General | Nursery stock | 500 00 | | 500 00 | |
| General | Wire fencing | 1,000 00 | | 423 67 | 576 33 |
| General | Dredging Hansen Creek | 10,000 00 | | 9,983 28 | 16 72 |
| General | Commissary and store building | 17,500 00 | | 17,493 03 | 6 97 |
| General | Piggery, including slaughter-house and greenhouse | 5,000 00 | | 4,940 02 | 59 98 |
| General | Power house equipment | 35,750 00 | | 35,750 00 | |
| General | Household furniture, library and entertainment equip. | 5,000 00 | | 4,727 42 | 272 58 |
| | Concrete structural support, etc., for water mains | 9,665 00 | | 9,624 68 | 40 32 |

**Statement No. 12.—APPROPRIATION ACCOUNTS FOR 1917-1919 BIENNIUM.—Continued.**

| Fund. | OFFICE OR INSTITUTION. | Amount Appropriated by 1917 Legislature | Additional Appropriation by 1919 Legislature | Expenditures | Unexpended Balance Reverting to Treasury or Re-appropriated |
|---|---|---|---|---|---|
| | INSTITUTIONS (Continued)— | | | | |
| | Northern State Hospital (Concluded)— | | | | |
| General | Storm sewer, filter bed | $7,000 00 | | $4,342 37 | $2,657 63 |
| General | New water mains, power-house for Administration Building and barns | 4,000 00 | | 2,597 88 | 1,402 12 |
| General | Shop machinery, etc., laundry equipment | 4,750 00 | | 4,727 02 | 22 98 |
| General | Equipment for surgery, etc. | 8,000 00 | | 7,927 77 | 72 23 |
| | Totals | $518,156 00 | $15,000 00 | $478,391 15 | $54,764 85 |
| | Penitentiary— | | | | |
| General | Salaries and wages | $75,000 00 | | $74,351 85 | $648 15 |
| General | Supplies, material and service | 152,400 00 | | 152,051 42 | 348 58 |
| General | Maintenance (repairs and replacements) | 10,000 00 | | 9,620 33 | 379 67 |
| General | Steel roof, toilets and forced ventilation in cells, additional pumping facilities | 24,000 00 | | 900 00 | 23,100 00 |
| General | Farm buildings, utility and miscellaneous equipment, livestock | 4,300 00 | | 4,123 17 | 176 83 |
| General | Library, household furniture and equipment, office furniture and equipment | 2,700 00 | | 2,637 52 | 62 48 |
| General | Operation of jute mill | 201,940 00 | | 201,919 53 | 20 47 |
| | Totals | $470,340 00 | | $445,603 82 | $24,736 18 |
| | Reformatory— | | | | |
| General | Salaries and wages | $62,000 00 | | $54,213 72 | $7,786 28 |
| General | Supplies, material and service | 122,900 00 | | 122,826 83 | 73 17 |
| General | Maintenance (repairs to wooden stockade wall) | 1,000 00 | | 1,000 00 | |
| General | Farm stock and equipment | 7,500 00 | | 7,492 92 | 7 08 |
| General | Water reservoir | 10,000 00 | | 285 00 | 9,715 00 |
| General | Oil storage equipment, signal system, motor set, refrigerating plant | 5,500 00 | | 4,503 63 | 996 37 |
| General | Inmates' and officers' kitchen equipment | 4,653 00 | | 4,650 11 | 2 89 |
| General | Manual training and shop equipment | 6,300 00 | | 3,930 47 | 2,369 53 |
| General | Land clearing | 4,000 00 | | 4,000 00 | |
| General | Motor truck | 3,000 00 | | 3,000 00 | |
| General | Transmission cables and switchboard extension | 3,500 00 | | 2,512 00 | 988 00 |
| General | Library and entertainment equipment | 2,000 00 | | 1,996 41 | 3 59 |
| General | Printing plant | 6,000 00 | | 1,090 32 | 4,909 68 |
| General | Repairs and improvements | 7,500 00 | | 7,500 00 | |
| | Totals | $245,853 00 | | $219,001 41 | $26,851 59 |

| | | | | | |
|---|---|---|---|---|---|
| | **Soldiers' Home—** | | | | |
| General | Salaries and wages | $49,700 00 | | $49,182 35 | $517 65 |
| General | Supplies, material and service | 17,300 00 | | 17,300 00 | |
| General | Maintenance (repairs and replacements) | 4,000 00 | | 3,999 00 | 1 00 |
| General | Clearing land | 2,000 00 | | 2,000 00 | |
| General | Hospital building, remodeling hospital building for use as barracks | 46,500 00 | | 46,500 00 | |
| General | Feeding pen and slaughterhouse | 1,000 00 | | 997 88 | 2 12 |
| General | Household furniture and equipment | 1,000 00 | | 968 23 | 36 77 |
| General | One auto truck | 1,600 00 | | 1,600 00 | |
| General | Colony, maintenance of | 35,000 00 | | 29,135 60 | 5,864 40 |
| United States | All purposes—not to exceed receipts from U. S. | | | †76,815 04 | |
| | Totals | $158,100 00 | | $228,498 10 | $6,421 94 |
| | **Tuberculosis Hospitals—** | | | | |
| General | State aid for tuberculosis hospitals (deficiency) | $27,000 00 | | $25,815 98 | $1,184 02 |
| General | State aid for tuberculosis hospitals | 100,000 00 | | 84,095 94 | 15,904 06 |
| | Totals | $127,000 00 | | $109,911 92 | $17,088 08 |
| | **Training School—** | | | | |
| General | Salaries and wages | | | | |
| C., E., P. and R. I. | Salaries and wages from C., E., P. and R. I. current fund until exhausted | $40,200 00 | | [$8,905 64<br>[31,293 72 | $0 64 |
| General | Supplies, material and service | | | | |
| C., E., P. and R. I. | Supplies, material and service from C., E., P. and R. I. Current Fund until exhausted | 62,000 00 | $5,000 00 | [30,782 07<br>[36,217 93 | |
| General | Maintenance (repairs and replacements) | 6,000 00 | | 5,999 01 | 99 |
| General | Clearing and draining land, sidewalks and driveways | 4,000 00 | | 3,998 16 | 1 84 |
| General | Silo, lumber, etc. | 1,400 00 | | 1,399 14 | 86 |
| General | Kitchen range, remodeling bakery and oven, boiler and furnace, laundry machinery, utility equipment | 8,400 00 | | 8,399 97 | 03 |
| General | Library, amusement and athletics | 1,000 00 | | 999 65 | 35 |
| | Totals | $123,000 00 | $5,000 00 | $127,995 29 | $4 71 |
| | **Temple of Justice—** | | | | |
| General | Salaries and wages | $8,400 00 | | $8,372 25 | $27 75 |
| General | Supplies, material and service | 8,100 00 | | 8,097 72 | 2 28 |
| General | Continuing appropriation for installing elevator, etc. | 5,000 10 | | 5,000 00 | 10 |
| | Totals | $21,500 10 | | $21,469 97 | $30 13 |

† Non-appropriation fund.

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**Statement No. 12.—APPROPRIATION ACCOUNTS FOR 1917-1919 BIENNIUM.—Continued.**

| Fund. | OFFICE OR INSTITUTION. | Amount Appropriated by 1917 Legislature | Additional Appropriation by 1919 Legislature | Expenditures | Unexpended Balance Reverting to Treasury or Re-appropriated |
|---|---|---|---|---|---|
| | INSTITUTIONS (Concluded)— | | | | |
| | Veterans' Home— | | | | |
| General | Salaries and wages | $54,280 00 | | $54,280 00 | |
| General | Supplies, material and service | 69,720 00 | | 69,720 00 | |
| General | Maintenance (repairs and replacements) | 11,800 00 | | 11,800 00 | |
| General | Purchase of additional land | 6,600 00 | | 6,600 00 | |
| General | Women's building | 25,000 00 | | 25,000 00 | |
| General | Additional boiler, auxiliary pump, etc. | 7,500 00 | | 6,999 25 | $500 75 |
| General | Auto truck | 1,000 00 | | 1,000 00 | |
| General | Fire escapes | 500 00 | | 500 00 | |
| General | Office and vault furniture, household furniture and equipment, library | 5,800 00 | | 5,800 00 | |
| United States | All purposes—amount of receipts from United States | | | †95,028 83 | |
| | Totals | $182,200 00 | | $276,728 08 | $500 75 |
| | Western Washington Hospital— | | | | |
| General | Salaries and wages | $190,000 00 | | $177,038 13 | $12,961 87 |
| General | Supplies, material and service | 270,000 00 | $30,000 00 | 299,995 99 | 4 01 |
| General | Maintenance (repairs and replacements) | 11,708 00 | | 11,708 00 | |
| General | Painting, plumbing, fire escapes, ward repairs, etc. | 34,476 00 | | 34,476 00 | |
| General | Detached power-house | 52,000 00 | | 1,410 00 | †50,590 00 |
| General | New laundry building and sterilizing washer | 20,000 00 | | 1,239 00 | †18,761 00 |
| General | Creamery building and equipment, two silos and equipment, auto truck, new irrigation system | 11,200 00 | | 11,199 93 | 07 |
| General | Furniture, carpets, miscellaneous equipment and library and X-ray room | 6,500 00 | | 6,493 49 | 6 51 |
| General | Labratory and surgery | 1,200 00 | | 1,200 00 | |
| | Totals | $597,084 00 | $30,000 00 | $544,760 54 | $82,323 46 |
| | JUDGMENTS— | | | | |
| General | Calvin, Phillips & Co. | $99 92 | | $99 92 | |
| General | Crouch, J. E., Admnr | 132 32 | | 102 32 | $30 00 |
| General | Schalinger Produce Co. | 64 06 | | 64 06 | |
| General | H. Grady Jones | 22 13 | | 22 13 | |
| General | Bennett, W. H. | 43 14 | | 43 14 | |
| General | Huntworth, F. H. | 106 86 | | 106 86 | |
| General | Hartlaub, T. E. | 20 77 | | 20 77 | |

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|---|---|---|---|---|---|
| | JUDGMENTS (Concluded)— | | | | |
| General | Sturtevant, C. K. | 26 96 | | 26 96 | |
| General | Bennett, Chas. P. | 105 59 | | 105 59 | |
| General | Cook-Clark Co. | 18 77 | | 18 77 | |
| General | Quinly, Giles | 1,088 26 | | 1,088 26 | |
| General | Bates Rogers Construction Co. | 73 93 | | 73 93 | |
| Public Highway | Hill, R. C. | 3,208 76 | | 3,208 76 | |
| General | Olympia Brewing Co., 1919 appropriation | | $483 00 | 483 00 | |
| General | Forbes, W. D., 1919 appropriation | | 2,909 96 | 2,909 96 | |
| | Totals | $4,956 47 | $3,392 96 | $8,319 43 | $30 00 |
| | LABOR, BUREAU OF— | | | | |
| General | Salary of Commissioner | $4,800 00 | | $4,800 00 | |
| General | Salary of deputy commissioner | 2,400 00 | | 2,400 00 | |
| General | Clerk hire | 4,440 00 | | 4,331 50 | $108 50 |
| General | Supplies, material and service | 4,160 00 | | 4,156 77 | 3 23 |
| General | Capital outlays | 100 00 | | 99 90 | 10 |
| General | S. M. and S., 1919 appropriation | | $4,700 00 | 1 50 | *4,698 50 |
| | Steamboat Inspection— | | | | |
| General | Salaries and wages (not to exceed collections) | 1,400 00 | | 833 50 | 566 50 |
| General | Supplies, material and service, (not to exceed collect'ns) | 700 00 | | 479 68 | 220 32 |
| | Factory Inspection— | | | | |
| General | Salaries five inspectors (not to exceed collections) | 13,500 00 | | 12,376 00 | 1,124 00 |
| General | Supplies, material and service (passed over veto, January 29th, 1919) | | 1,500 00 | 1,499 70 | 30 |
| General | Clerk hire (not to exceed collections) | 685 00 | | 684 70 | 30 |
| General | Supplies, material and service, (not to exceed collect'ns) | 9,265 00 | | 9,245 84 | 19 16 |
| General | Capital outlays (not to exceed collections) | 50 00 | | 46 35 | 3 65 |
| | Totals | $41,500 00 | $6,200 00 | $40,955 44 | $6,744 56 |
| | LAND COMMISSIONER— | | | | |
| General | Salary of Commissioner | $6,000 00 | | $6,000 00 | |
| General | Salary of assistant commissioner | 4,800 00 | | 1,266 66 | $3,533 34 |
| General | Salary of auditor and cashier | 3,800 00 | | 3,800 00 | |
| General | Salary secretary of Board | 3,600 00 | | 3,600 00 | |
| General | Engineers, draughtsmen, clerks, abstractors and stenographers | 90,344 00 | | 74,724 59 | 15,619 41 |
| General | Supplies, material and service | 52,456 00 | | 43,306 49 | 9,149 51 |
| General | Repairs to buildings, two automobiles and office equipment | 3,000 00 | | 2,216 53 | 783 47 |
| General | Examination, approval and selection lieu lands (re-appropriation) | 13,734 50 | | 6,329 52 | 17,404 98 |
| General | Examination, approval and selection lieu lands | 15,000 00 | | | ‡15,000 00 |
| General | Plotting of harbor areas (to be returned to general fund from shore land improvement fund) | 5,000 00 | | 4,975 08 | 24 92 |
| | Totals | $197,734 50 | | $146,218 87 | $51,515 63 |

* Available for 1919-1921 biennium.
‡ Re-appropriated.

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**Statement No. 12.—APPROPRIATION ACCOUNTS FOR 1917-1919 BIENNIUM.—Continued.**

| Fund. | OFFICE OR INSTITUTION. | Amount Appropriated by 1917 Legislature | Additional Appropriation by 1919 Legislature | Expenditures | Unexpended Balance Reverting to Treasury or Re-appropriated |
|---|---|---|---|---|---|
| | **LAW LIBRARY—** | | | | |
| General | Salary of Librarian | $6,000 00 | ..... | $6,000 00 | ..... |
| General | Salary of assistant librarian | 3,000 00 | ..... | 3,000 00 | ..... |
| General | Salary of assistant librarian | 2,400 00 | ..... | 2,400 00 | ..... |
| General | Supplies, material and service | 5,800 00 | ..... | 5,628 38 | $171 62 |
| General | Books | 10,000 00 | ..... | 10,000 00 | ..... |
| General | Furniture and shelving | 1,200 00 | ..... | 1,200 00 | ..... |
| | Totals | $28,400 00 | ..... | $28,228 38 | $171 62 |
| | **LEGISLATURE—** | | | | |
| General | Expense—Session of 1917 | $100,000 00 | ..... | $100,000 00 | ..... |
| General | Expense—Session of 1917 (passed over veto March 7, 1917) | 10,000 00 | ..... | 2,476 56 | $7,523 44 |
| General | Printing | 15,000 00 | ..... | 12,425 88 | 2,574 12 |
| General | Expense—Session of 1919 | ..... | $115,000 00 | 96,244 30 | *18,755 70 |
| General | Printing—Session of 1919 | ..... | 15,000 00 | 11,444 81 | *3,555 19 |
| General | Indexing House and Senate Journals, 1919 | ..... | 600 00 | 150 00 | *450 00 |
| | Totals | $125,000 00 | $130,600 00 | $222,741 55 | $32,858 45 |
| | **LOCAL IMPROVEMENT ASSESSMENTS—** | | | | |
| General | For City of Olympia, District No. 75 | $1,946 16 | ..... | $1,946 16 | ..... |
| General | For City of Spokane, Sec. 16, Twp. 25 N., R. 43 E. W. M. | 10,348 70 | ..... | 10,348 70 | ..... |
| General | For City of Seattle, District No. 2805 | 1,994 34 | ..... | 1,994 34 | ..... |
| General | For City of Seattle, District No. 2906 | 1,106 78 | ..... | 1,106 78 | ..... |
| General | For City of Seattle, District No. 20186 | 4,860 29 | ..... | 4,860 29 | ..... |
| General | For City of Seattle, Lot 2, Lawton Tracts | 397 98 | ..... | 397 98 | ..... |
| General | For City of Seattle, District No. 2852 | 720 30 | ..... | 720 30 | ..... |
| General | For City of Seattle, District No. 2919 | 136 78 | ..... | 136 78 | ..... |
| General | For City of Seattle, District No. 2452 | 18 54 | ..... | 18 54 | ..... |
| General | For City of Seattle, District No. 1533 | 221 12 | ..... | 221 12 | ..... |
| General | For City of Seattle, District No. 2991 | 220 64 | ..... | 220 64 | ..... |
| General | Benton County, Drainage District No. 6 | 126 53 | ..... | 126 53 | ..... |
| General | Whatcom County, Drainage District No. 7 | 1,658 60 | ..... | 1,658 60 | ..... |
| General | Skagit County, Drainage Districts Nos. 14 and 15 | 968 08 | ..... | 968 08 | ..... |

| | | | | | |
|---|---|---|---|---|---|
| | **LOCAL IMPROVEMENT ASSESSMENTS (Concluded)—** | | | | |
| General | City of Centralia, District No. 21 | 88 76 | | 88 76 | |
| General | City of Centralia, District No. 10 | 54 87 | | 54 87 | |
| General | City of Everett, District No. 284 | 88 60 | | 88 60 | |
| General | City of Walla Walla, District No. 180 | 1,416 82 | | 1,416 82 | |
| University | City of Seattle, District No. 2560 | 4,543 19 | | 4,543 19 | |
| University | City of Seattle, District No. 15642 | 295 98 | | 295 98 | |
| University | City of Seattle, District No. 2889 | 2,181 67 | | 2,181 67 | |
| University | City of Seattle, District No. 2967 | 118 98 | | 118 98 | |
| Bellingham Normal | City of Bellingham, District No. 343 | 1,518 60 | | 1,518 60 | |
| Bellingham Normal | City of Bellingham, Districts 4X, 5X, 8X and 9X | 1,352 98 | | 1,352 98 | |
| Bellingham Normal | City of Bellingham, District No. 410 | 58 44 | | 58 44 | |
| Bellingham Normal | City of Bellingham, District No. 507 | 378 03 | | 378 03 | |
| Bellingham Normal | City of Bellingham, District No. 344 | 78 35 | | 78 35 | |
| Ellensburg Normal | City of Ellensburg, District No. 1915A | 159 22 | | 159 22 | |
| Ellensburg Normal | City of Ellensburg, District No. 1916D | 118 98 | | 118 98 | |
| Military | City of Seattle, District No. 18109 | 2,912 83 | | 2,912 83 | |
| Military | City of Seattle, District No. 12502 | 156 13 | | 156 13 | |
| Military | City of Bellingham, interest not included last biennium. | 17 44 | | 17 44 | |
| Military | City of Bellingham, District No. 314 | 10 03 | | 10 03 | |
| Military | City of Bellingham, District No. 410 | 6 65 | | 6 65 | |
| | **Totals** | $40,265 89 | | $40,265 89 | |
| | **MEDICAL AID BOARD—** | | | | |
| Medical Aid | Salaries, medical aid, awards and other expenses | $1,000,000 00 | | $278,931 42 | $721,068 58 |
| General | Salaries and expenses (expenditure limited to June 9, 1917) | 4,000 00 | | 3,981 79 | 18 21 |
| | **Totals** | $1,004,000 00 | | $282,913 21 | $721,086 79 |
| | **MILITARY DEPARTMENT—** | | | | |
| Military | Salaries of Adjutant General and other employes | $63,600 00 | | $60,881 05 | $2,718 95 |
| Military | Supplies, material and service | 332,140 00 | | 330,425 97 | 1,714 03 |
| Military | Supplies, material and service | | $38,000 00 | 30,748 17 | 7,251 83 |
| Military | Wagon shed, quartermaster storehouse and guard-house | 7,200 00 | | 7,136 04 | 63 96 |
| Military | Clearing and fencing | 4,000 00 | | 1,164 63 | 2,835 37 |
| Military | Furniture and equipment in armories | 10,000 00 | | 9,991 01 | 8 99 |
| Military | Alterations Tacoma Armory | 12,400 00 | | 12,400 00 | |
| Military | Alterations Spokane Armory | 3,500 00 | | 1,121 11 | 2,378 89 |
| Military | Construction, equipment and furnishing of an armory at Walla Walla | 75,000 00 | | | 75,000 00 |
| Military | Construction, equipment and furnishing of an armory at Aberdeen | 75,000 00 | | | 75,000 00 |
| Military | Construction, equipment and furnishing of an armory at Everett | 100,000 00 | | | 100,000 00 |

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**Statement No. 12.—APPROPRIATION ACCOUNTS FOR 1917-1919 BIENNIUM.—Continued.**

| Fund. | OFFICE OR INSTITUTION. | Amount Appropriated by 1917 Legislature | Additional Appropriation by 1919 Legislature | Expenditures | Unexpended Balance Reverting to Treasury or Re-appropriated |
|---|---|---|---|---|---|
| | **MINE INSPECTOR—** | | | | |
| General | Salary of Inspector | $6,000 00 | | $5,841 94 | $158 06 |
| General | Salary of deputy inspector | 3,600 00 | | 3,600 00 | |
| General | Additional salary of deputy inspector | 1,200 00 | | 1,041 92 | 158 08 |
| General | Supplies, material and service | 6,200 00 | | 6,195 45 | 4 55 |
| General | Salary and traveling expenses of Examining Board | 2,000 00 | | 964 70 | 1,035 30 |
| | Totals | $19,000 00 | | $17,644 01 | $1,355 99 |
| | **MISCELLANEOUS—** | | | | |
| General | Public Archives Commission | $1,000 00 | | $999 00 | $1 00 |
| General | Uniform Law Commission | 600 00 | | | 600 00 |
| General | Interest on 15-year Normal School bonds | 3,090 36 | | 3,090 36 | |
| General | Redemption of 15-year Normal School bonds | 206,024 00 | | 206,024 00 | |
| General | Interest on shore land improvement fund warrants | 47,000 00 | | 46,688 66 | 311 34 |
| General | Guaranteed interest on A. Y. P. E.—Series B warrants | 12,000 00 | | 9,648 79 | 2,351 21 |
| General | Guaranteed interest on shore land improvement war'ts. | 15,476 86 | | 15,243 77 | 233 09 |
| General | Guaranteed interest on Capitol Building fund war'nts. | 39,188 48 | | 18,844 22 | 20,344 26 |
| General | Criminal cost bills | 30,000 00 | | 21,081 95 | 8,918 05 |
| General | Criminal cost bills prior to 1915 | 1,700 00 | | 913 20 | 786 80 |
| | Totals | $356,079 70 | | $322,583 95 | $33,545 75 |
| | **NAUTICAL SCHOOL—** | | | | |
| General | Expenses | $50,000 00 | | $1,033 26 | $48,966 74 |
| | Totals | $50,000 00 | | $1,033 26 | $48,966 74 |
| | **NORMAL SCHOOLS—** | | | | |
| | **Bellingham—** | | | | |
| General | Purchase and improvement of land | $15,000 00 | | $15,000 00 | |
| Bellingham Normal | Salaries and wages | | | | |
| Normal School Current | Salaries and wages from Normal School current fund until exhausted | 205,000 00 | | 167,975 32<br>29,760 54 | $7,264 14 |
| Bellingham Normal | Supplies, material and service | 45,000 00 | | 42,397 93 | 2,602 07 |
| Bellingham Normal | Capital outlays | 20,000 00 | | 20,000 00 | |
| | Totals | $285,000 00 | | $275,133 79 | $9,866 21 |

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|---|---|---|---|---|---|
| | **NORMAL SCHOOLS (Concluded)—** | | | | |
| | Cheney— | | | | |
| Normal School Current | Salaries and wages from Nor. Sch. current until exhausted | ..... | ..... | $27,903 04 | ..... |
| Cheney Normal | Salaries and wages ..... $188,000 | | | | |
| Cheney Normal | Less transfer (see Ch. 55, Laws 1919) ..... $8,000 | $180,000 00 | ..... | 151,267 38 | $829 58 |
| Cheney Normal | Supplies, material and service | 38,000 00 | ..... | 38,000 00 | ..... |
| Cheney Normal | Plus transfer (see Ch. 55, Laws 1919) | 8,000 00 | ..... | 7,980 85 | 69 15 |
| Cheney Normal | Capital outlays | 20,133 00 | ..... | 20,131 83 | 1 17 |
| Cheney Normal | Relief appropriations | 247 00 | ..... | 247 00 | ..... |
| | Totals | $246,380 00 | ..... | $245,480 10 | $899 90 |
| | Ellensburg— | | | | |
| Normal School Current | Salaries and wages from Nor. Sch. Cur. until exhausted | ..... | ..... | $23,538 00 | ..... |
| Ellensburg Normal | Salaries and wages | $131,334 00 | ..... | 107,796 00 | ..... |
| Ellensburg Normal | Supplies, material and service | 26,950 00 | ..... | 26,950 00 | ..... |
| Ellensburg Normal | Capital outlays | 41,474 00 | ..... | 41,474 00 | ..... |
| | Totals | $199,758 00 | ..... | $199,758 00 | ..... |
| | **OYSTER RESERVE—(Not to exceed collections)—** | | | | |
| Oyster Reserve | Salaries and wages | $4,320 00 | ..... | $3,601 67 | $718 33 |
| Oyster Reserve | Supplies, material and service | 2,180 00 | ..... | 1,457 87 | 722 13 |
| Oyster Reserve | Construction of concrete dikes, etc. | 8,500 00 | ..... | 4,462 99 | 4,037 01 |
| | Totals | $15,000 00 | ..... | $9,522 53 | $5,477 47 |
| | **PERMANENT FUNDS—Investments—** | | | | |
| Accident Permanent | Accident | ..... | ..... | †$2,817,117 02 | ..... |
| Agricultural College Permanent | Agricultural College | ..... | ..... | †126,915 85 | ..... |
| C., E., P. and R. I. | C., E., P. and R. I. | ..... | ..... | †184,993 23 | ..... |
| Normal School Permanent | Normal School | ..... | ..... | †155,785 00 | ..... |
| Permanent School | School | ..... | ..... | †4,244,000 00 | ..... |
| Scientific School Permanent | Scientific School | ..... | ..... | †177,900 00 | ..... |
| University Permanent | University | ..... | ..... | †78,000 00 | ..... |
| | Totals | ..... | ..... | †$7,279,661 10 | ..... |
| | **PUBLIC SERVICE COMMISSION—** | | | | |
| General | Salaries three Commissioners | $30,000 00 | ..... | $30,000 00 | ..... |
| General | Salary of rate expert | 6,000 00 | ..... | 4,655 83 | $1,344 17 |
| General | Salary of assistant rate expert | 3,000 00 | ..... | 2,345 00 | 655 00 |
| General | Salary chief engineer | 7,200 00 | ..... | 6,450 00 | 750 00 |
| General | Salary tariff clerk | 2,400 00 | ..... | 1,580 24 | 819 76 |
| General | Salary tariff stenographer | 2,400 00 | ..... | 1,485 00 | 915 00 |
| General | Salary of secretary | 4,000 00 | ..... | 4,000 00 | ..... |
| General | Salary of reporter | 3,600 00 | ..... | 2,775 00 | 825 00 |

† Non-appropriation fund.

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| Fund. | OFFICE OR INSTITUTION. | Amount Appropriated by 1917 Legislature | Additional Appropriation by 1919 Legislature | Expenditures | Unexpended Balance Reverting to Treasury or Re-appropriated |
|---|---|---|---|---|---|
| | PUBLIC SERVICE COMMISSION (Concluded)— | | | | |
| General | Salary of track inspector | $6,000 00 | | $6,000 00 | |
| General | Salary of assistant track inspector | 4,800 00 | | 4,800 00 | |
| General | Extra engineers, accountants, inspectors, experts, witnesses, stenographers and clerks | 59,900 00 | | 58,472 92 | $1,427 08 |
| General | Supplies, material and service | 44,700 00 | | 44,699 53 | 47 |
| General | Office furniture and equipment | 1,500 00 | | 1,497 27 | 2 73 |
| General | Valuation of properties of interstate carriers | 8,800 00 | | 8,800 00 | |
| | Grain Department— | | | | |
| General | Salary chief inspector | 4,000 00 | | 4,000 00 | |
| General | Salary deputy, Tacoma | 3,000 00 | | 3,000 00 | |
| General | Salary deputy, Seattle | 3,000 00 | | 3,000 00 | |
| General | Salary chief clerk and registrar | 3,000 00 | | 3,000 00 | |
| General | Salaries deputy inspectors and others, traveling and incidental expense (not to exceed receipts) | 90,000 00 | | 70,387 91 | 19,612 09 |
| General | Printing | 1,500 00 | | 1,500 00 | |
| | Totals | $288,800 00 | | $262,448 70 | $26,351 30 |
| General | PRESIDENTIAL ELECTORS—Expense | $231 00 | | $231 00 | |
| | Totals | $231 00 | | $231 00 | |
| | RELIEFS— | | | | |
| General | Jones & Dillingham, account No. State Hospital | $1,585 01 | | $1,585 01 | |
| General | McGowan Bros. Hardware Co., account No. St. Hosp'l | 2,260 43 | | 2,260 43 | |
| General | Chas. W. Rodgers Co., account No. St. Hospital | 1,001 69 | | 1,001 69 | |
| General | For the destruction of seals in the waters of the State of Washington | 141 00 | | 136 00 | $5 00 |
| General | French, E. L., Senator | 25 25 | | 25 25 | |
| General | Wilder & White (paid from Capitol Building fund) | 7,934 05 | | | 7,934 05 |
| General | City of Seattle | 659 03 | | 659 03 | |
| General | White, C. L. | 190 00 | | 190 00 | |
| General | Pacific Coast Steamship Co. | 17 69 | | 17 69 | |
| General | Heuston, Myron F. | 167 00 | | 167 00 | |
| General | Anderson, Simon | 175 00 | | 175 00 | |
| General | Giblett, A. B. | 500 00 | | 500 00 | |
| General | Roberts, John | 77 19 | | 77 19 | |

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|---|---|---|---|---|---|
| | **RELIEFS (Concluded)—** | | | | |
| General | Washington Portland Cement Co. | 221 50 | | 221 50 | |
| General | Washington Tool & Hardware Co. | 10 60 | | 10 60 | |
| General | Ernst Hardware & Plumbing Co. | 45 64 | | 45 64 | |
| General | National Bank of Tacoma | 196 80 | | 196 80 | |
| General | Borgford & Co., T. M. | 61 60 | | 61 60 | |
| General | Sullivan Bros. | 1,778 51 | | 1,778 51 | |
| General | Caldwell et al. | 3,000 00 | | 3,000 00 | |
| General | Byers, Albert S. | 585 00 | | 585 00 | |
| General | Williams-Smithson Co. | 15 00 | | 15 00 | |
| General | Gunder Gunderson | 303 00 | | 303 00 | |
| General | Allbright, Amy | 5 00 | | 5 00 | |
| General | Lowman & Hanford Co. | 15 50 | | 15 50 | |
| General | Ball, H. M. | 1,100 00 | | 1,100 00 | |
| General | Clausen, C. W. | 3,287 51 | | 3,287 51 | |
| General | D. Dierssen and J. S. Gibson | 2,168 48 | | 2,168 48 | |
| General | Foelkner, Chris | 2 00 | | 2 00 | |
| General | Evans, Chas. E. | 500 00 | | 500 00 | |
| General | Blair, Mrs. Gertrude | 500 00 | | 500 00 | |
| General | Weisenburger Camp No. 8 U. S. W. V. | 279 00 | | 279 00 | |
| General | Kreider, Eugene | 100 00 | | 100 00 | |
| General | Olson, Mrs. Julia | 4,000 00 | | 4,000 00 | |
| General | Shepard, Chas. E. | 143 25 | | 143 25 | |
| General | Henry, Horace C. | 5,348 96 | | 5,348 96 | |
| General | Royce, H. S. | 2,025 00 | | 2,025 00 | |
| Military | Lagasa, Dr. Jas. A. | 249 00 | | 249 00 | |
| Military | St. Joseph's Hospital, Tacoma | 175 10 | | 175 10 | |
| Military | Haymond, Thos. W. | 84 35 | | 84 35 | |
| Military | Aberdeen General Hospital | 103 75 | | 103 75 | |
| Military | Hedges, Dr. F. R. | 3 00 | | 3 00 | |
| Military | Swedish Hospital, Seattle | 63 60 | | 63 60 | |
| Military | Liggett, Lloyd H. | 52 40 | | 52 40 | |
| Military | Haymond, Thos. W. | 1,847 15 | | 1,847 15 | |
| Fisheries | Fidalgo Island Packing Co. | 691 31 | | 691 31 | |
| Fisheries | San Juan Fishing & Packing Co. | 214 98 | | 214 98 | |
| | Charitable— | | | | |
| General | Ladies' G. A. R. Home, Puyallup | | $3,000 00 | 3,000 00 | |
| General | Florence Crittenden Home, Seattle | 3,000 00 | | 3,000 00 | |
| General | White Shield Home, Tacoma | 3,000 00 | | 3,000 00 | |
| General | Florence Crittenden Home, Spokane | 3,000 00 | | 3,000 00 | |
| General | Lebanon Home, Ballard | 1,500 00 | | 1,500 00 | |
| General | Ladies of G. A. R. Home, Puyallup | 1,500 00 | | 1,500 00 | |
| General | Salvation Army Home, Spokane | 1,500 00 | | 1,500 00 | |
| General | Theodora Home, Seattle | 1,500 00 | | 1,500 00 | |
| General | Spanish-American War Veterans, care of graves | 144 00 | | 144 00 | |
| General | Wise Log & Timber Co., 1919 appropriation | | 296 26 | 296 26 | |
| General | Children's Home, Tacoma, 1919 appropriation | | 3,000 00 | 3,000 00 | |

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**Statement No. 12.—APPROPRIATION ACCOUNTS FOR 1917-1919 BIENNIUM.—Continued.**

| Fund. | OFFICE OR INSTITUTION. | Amount Appropriated by 1917 Legislature | Additional Appropriation by 1919 Legislature | Expenditures | Unexpended Balance Reverting to Treasury or Re-appropriated |
|---|---|---|---|---|---|
| Current School | SCHOOL CURRENT FUND—(No appropriation)— | | | | |
| | Apportionments | ..... | ..... | †$2,258,067 71 | ..... |
| | Totals | ..... | ..... | $2,258,067 71 | ..... |
| | SUPERINTENDENT OF PUBLIC INSTRUCTION— | | | | |
| General | Salary Superintendent | $6,000 00 | ..... | $6,000 00 | ..... |
| General | Salary assistant superintendent | 4,000 00 | ..... | 4,000 00 | ..... |
| General | Salary additional assistant superintendent | 200 00 | ..... | 200 00 | ..... |
| General | Salary deputy superintendent | 4,000 00 | ..... | 4,000 00 | ..... |
| General | Salary executive secretary | 2,160 00 | ..... | 2,160 00 | ..... |
| General | Salary additional executive secretary | 240 00 | ..... | 240 00 | ..... |
| General | Clerk hire | 6,000 00 | ..... | 5,828 91 | $171 09 |
| General | Supplies, material and service | 23,850 00 | ..... | 23,823 36 | 26 64 |
| General | Capital outlays | 150 00 | ..... | 150 00 | ..... |
| General | Supplies, material and service | ..... | $25,300 00 | 1 50 | *25,298 50 |
| General | State Board of Education | 2,000 00 | ..... | 2,000 00 | ..... |
| General | Vocational education | 12,000 00 | ..... | 11,999 66 | 34 |
| U. S. Vocational Education | For training teachers | ..... | ..... | †11,104 30 | ..... |
| General | Rural school extension | 6,000 00 | ..... | 5,991 41 | 8 59 |
| General | High school supervision | 7,500 00 | ..... | 7,256 82 | 243 18 |
| General | Industrial and agricultural work (Ch. 171) | 10,000 00 | ..... | 10,000 00 | ..... |
| General | Industrial and agricultural work (Ch. 172) | 5,000 00 | ..... | 3,995 41 | 1,004 59 |
| | Totals | $89,100 00 | $25,300 00 | $98,751 87 | $26,752 98 |
| | STATE LIBRARY— | | | | |
| General | Salary of Librarian | $3,000 00 | ..... | $3,000 00 | ..... |
| General | Clerk hire | 1,800 00 | ..... | 1,800 00 | ..... |
| General | Supplies, material and service ..... $3,700 00 | | | | |
| General | Less transfer (see Ch. 39, L. 1919) ..... 900 00 | 2,800 00 | ..... | 2,799 98 | $0 02 |
| General | Capital outlay—Books, magazines, etc. ..... $1,500 00 | | | | |
| General | Plus transfer (see Ch. 39, L. 1919) ..... 900 00 | 2,400 00 | ..... | 2,400 00 | ..... |
| | Totals | $10,000 00 | ..... | $9,999 98 | $0 02 |

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|---|---|---|---|---|---|
| | **SUPERIOR COURTS—** | | | | |
| General | Salaries of judges | $135,000 00 | | $134,830 20 | $169 80 |
| General | Salaries of judges pro tem. | 1,000 00 | | 205 00 | 795 00 |
| General | Supplies, material and service | 6,000 00 | | 5,548 61 | 451 39 |
| | Totals | $142,000 00 | | $140,583 81 | $1,416 19 |
| | **SUPREME COURT—** | | | | |
| General | Salaries of judges | $108,000 00 | | $107,347 31 | $652 69 |
| General | Salary of clerk | 6,000 00 | | 6,000 00 | |
| General | Salary of deputy clerk | 3,600 00 | | 3,600 00 | |
| General | Salaries of clerks and stenographers | 27,640 00 | | 24,363 92 | 3,276 08 |
| General | Supplies, material and service | 11,160 00 | | 5,428 45 | 5,731 55 |
| | Totals | $156,400 00 | | $146,739 68 | $9,660 32 |
| | **SUPREME COURT REPORTER—** | | | | |
| General | Salary of reporter | $7,000 00 | | $6,999 34 | $0 66 |
| General | Proofreader and clerk hire | 7,600 00 | | 7,583 25 | 16 75 |
| General | Supplies, material and service | 5,400 00 | | 4,474 62 | 925 38 |
| | S. M. and S.—1919 appropriation | | $5,800 00 | 1 00 | 5,799 00 |
| | Totals | $20,000 00 | $5,800 00 | $19,058 21 | $6,741 79 |
| | **SECRETARY OF STATE—Main Office—** | | | | |
| General | Salary of Secretary | $6,000 00 | | $6,000 00 | |
| General | Salary of assistant secretary | 4,200 00 | | 4,200 00 | |
| General | Salary of auditor and cashier | 3,600 00 | | 3,600 00 | |
| General | Clerk hire | 21,500 00 | | 21,311 45 | $188 55 |
| General | State printing expert | 3,600 00 | | 3,600 00 | |
| General | Supplies, material and service | 12,850 00 | | 12,850 00 | |
| General | Capital outlays | 2,500 00 | | 2,500 00 | |
| General | Clerk hire—Certifying laws | 300 00 | | 300 00 | |
| General | Indexing House and Senate Journals | 600 00 | | 600 00 | |
| General | Printing House and Senate Journals and Session Laws. | 15,000 00 | | 14,999 89 | 11 |
| | Initiative and Referendum— | | | | |
| General | Clerk hire, printing, incidentals | 75,000 00 | | 23,319 25 | 51,680 75 |
| | Motor Vehicle Department— | | | | |
| General | Salary of deputy | 3,600 00 | | 3,600 00 | |
| General | Clerk hire | 26,400 00 | | 26,400 00 | |
| General | Number plates, deputy, clerk hire, traveling expenses and incidentals | 17,485 58 | | 17,485 58 | |
| General | Supplies, material and service | 137,894 00 | | 137,894 00 | |
| General | Printing "1918", licenses, etc. | 2,442 25 | | 2,442 25 | |
| General | Capital outlays | 900 00 | | 900 00 | |
| | Number plates, etc. | | $24,567 07 | 8,245 19 | *16,321 88 |

* Available for 1919-1920 biennium. † Non-appropriation fund.

Statement No. 12.—APPROPRIATION ACCOUNTS FOR 1917-1919 BIENNIUM.—Continued.

| Fund. | OFFICE OR INSTITUTION. | Amount Appropriated by 1917 Legislature | Additional Appropriation by 1919 Legislature | Expenditures | Unexpended Balance Reverting to Treasury or Re-appropriated |
|---|---|---|---|---|---|
| | SECRETARY OF STATE (Concluded)— | | | | |
| | Weights and Measures— | | | | |
| General | Salary deputy superintendent | $4,200 00 | | $4,200 00 | |
| General | Additional salary deputy superintendent | 600 00 | | 600 00 | |
| General | Salary inspector | 3,000 00 | | 3,000 00 | |
| General | Supplies, material and service | 4,500 00 | | 4,499 96 | $0 04 |
| General | Salaries, supplies, material and service | 22,700 00 | | 22,699 91 | 09 |
| | Statistics, Immigration and Publicity Division— | | | | |
| General | Deputy commissioner | 4,200 00 | | 4,200 00 | |
| General | Clerk hire | 7,800 00 | | 7,274 16 | 525 84 |
| General | Supplies, material and service | 17,200 00 | | 17,184 40 | 15 60 |
| General | Special publicity fund | 45,000 00 | | 45,000 00 | |
| | Totals | $443,071 88 | $24,567 07 | $398,906 04 | $68,732 86 |
| | TAX COMMISSIONER— | | | | |
| General | Salary of Commissioner | $6,000 00 | | $5,450 00 | $550 00 |
| General | Salary two commissioners | 1,250 00 | | 1,100 00 | 150 00 |
| General | Clerks and stenographers | 11,500 00 | | 8,569 25 | 2,930 75 |
| General | Supplies, material and service | 10,500 00 | | 5,711 77 | 4,788 23 |
| General | Office furniture and equipment | 500 00 | | 485 64 | 14 36 |
| | Totals | $29,750 00 | | $21,316 66 | $8,433 34 |
| | TRAVELING LIBRARY— | | | | |
| General | Salary of Superintendent | $2,400 00 | | $2,400 00 | |
| General | Clerk hire and assistants | 5,400 00 | | 5,400 00 | |
| General | Supplies, material and service | 3,755 00 | | 3,755 00 | |
| General | Office furniture and equipment, books, etc. | 8,650 00 | | 8,650 00 | |
| | Totals | $20,205 00 | | $20,205 00 | |
| | TREASURER— | | | | |
| General | Salary of Treasurer | $6,000 00 | | $6,000 00 | |
| General | Clerk hire | 14,400 00 | | 12,042 85 | $2,357 15 |
| General | Supplies, material and service | 5,310 00 | | 5,310 00 | |
| General | Capital outlays | 500 00 | | 498 40 | $1 60 |
| | Totals | $26,210 00 | | $23,851 25 | $2,358 75 |

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|---|---|---|---|---|---|
| | **UNIVERSITY OF WASHINGTON—** | | | | |
| General | Bureau of Mines | $20,000 00 | | $19,983 36 | $16 64 |
| General | Cruise of lands to be exchanged to create demonstration forest | 7,500 00 | | | ‡7,500 00 |
| University | Salaries and wages | | | | |
| University Current | Salaries and wages } to be drawn from University current until exhausted | 1,032,280 00 | | 952,553 84<br>40,241 87 | 39,484 29 |
| University | Supplies, material and wages | 150,000 00 | | 142,626 56 | 7,373 44 |
| University | Capital outlay | 80,000 00 | | 79,999 79 | 21 |
| University Building | Construction of class A buildings as provided by Ch. 66, L. 1915 | 262,000 00 | | 93,516 25 | 168,483 75 |
| University Building | Construction, maintenance, repairs and furnishings | 68,000 00 | | | 68,000 00 |
| | Totals | $1,614,780 00 | | $1,328,921 67 | $285,858 33 |
| | **VETERANS' WELFARE COMMISSION—** | | | | |
| General | Expense, 1919 appropriation | | $500,000 00 | $3,295 49 | *$496,704 51 |
| | Totals | | $500,000 00 | $3,295 49 | $496,704 51 |
| | **WASHINGTON STATE COLLEGE—** | | | | |
| General | Salaries and wages | | $25,000 00 | $25,000 00 | |
| General | Supplies, material and service | | 13,500 00 | 13,488 50 | $11 50 |
| General | Agricultural extension work | $29,352 00 | | 29,352 00 | |
| General | For extermination of cooley crickets | 2,000 00 | | 1,961 45 | 38 55 |
| General | Forage crop investigations | 8,000 00 | | 8,000 00 | |
| | Salaries and wages— | | | | |
| Washington State College | W. S. C. At least $65,000 to be expended at Puyallup Exp. Stn. | | | 403,486 38 | |
| Agricultural College Current | W. S. C. | | | 44,568 45 | |
| Scientific School Current | W. S. C. $113,000 from Agr. Col. Sci. Sch. Cur. | 538,386 83 | | 52,589 50 | |
| Washington State College | Experiment Station Not to exceed receipts | | | 37,742 50 | |
| Washington State College | Supplies, material and service W. S. C. | | | 214,589 00 | 5 22 |
| Agricultural College Current | W. S. C. | | | 1,943 26 | |
| Scientific School Current | W. S. C. | 240,072 67 | | 5,990 73 | |
| Washington State College | Experiment Station | | | 17,544 46 | |
| Washington State College | Capital outlays, including add'l land at Puyallup and Pullman W. S. C. | | | 95,412 62 | 02 |
| Washington State College | Experiment Station | 101,790 50 | | 6,377 86 | |
| Agricultural College Current | | | | 6,649 07 | |
| Scientific School Current | Deficiency—Current expenses | 19,753 25 | | 18,103 36 | 82 |

* Available for 1919-1920 biennium. ‡ Re-appropriated.

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**Statement No. 12.—APPROPRIATION ACCOUNTS FOR 1917-1919 BIENNIUM.—Continued.**

| Fund. | OFFICE OR INSTITUTION. | Amount Appropriated by 1917 Legislature | Additional Appropriation by 1919 Legislature | Expenditures | Unexpended Balance Reverting to Treasury or Re-appropriated |
|---|---|---|---|---|---|
| | WASHINGTON STATE COLLEGE (Concluded)— | | | | |
| Adams | Expenditures from Federal aid | ..... | ..... | †$27,428 31 | ..... |
| Hatch | Expenditures from Federal aid | ..... | ..... | †31,068 46 | ..... |
| Morrill | Expenditures from Federal aid | ..... | ..... | †99,338 84 | ..... |
| Smith-Lever | Expenditures from Federal aid | ..... | ..... | †54,796 46 | ..... |
| College | Expenditures from matriculation fees | ..... | ..... | †208,148 83 | ..... |
| College | Western Washington Experimental Station | ..... | ..... | †24,079 64 | ..... |
| General | Director of Farm Markets—Salaries and expenses | $15,000 00 | ..... | 15,000 00 | ..... |
| | Totals | $954,355 25 | $38,500 00 | $1,437,650 68 | $56 11 |
| | SHORE LAND IMPROVEMENT— | | | | |
| Shore Land Improvement | Construction nd improvement of Lake Washington Canal (re-appropriation) | $4,782 83 | ..... | $4,552 81 | $230 12 |
| | Totals | $4,782 83 | ..... | $4,552 81 | $230 12 |

† Non-appropriation fund.

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**Statement No. 12.**

**APPROPRIATION ACCOUNTS FOR 1917-1919 BIENNIUM.—Continued.**

| | Amount Appropriated by 1917 Legislature | Additional Appropriation by 1919 Legislature | Expenditures | Unexpended Balance Reverting to Treasury or Re-appropriated |
|---|---|---|---|---|
| WASHINGTON STATE HIGHWAYS— | | | | |
| Highway Commissioner— | | | | |
| Salary of Commissioner | $10,000 00 | ..... | $10,000 00 | ..... |
| Salary of assistant commissioner | 4,800 00 | ..... | 4,700 00 | $100 00 |
| Salary of chief engineer | 7,200 00 | ..... | 7,200 00 | ..... |
| Salaries of other employes | 19,320 00 | ..... | 19,320 00 | ..... |
| Supplies, material and service | 21,500 00 | ..... | 21,401 54 | 98 46 |
| Office furniture, equipment and engineering equipment | 2,000 00 | ..... | 2,000 00 | ..... |
| Totals | $64,820 00 | ..... | $64,621 54 | $198 46 |
| Central Washington Highway— | | | | |
| Ritzville Northerly (re-app.) | $5,721 25 | ..... | $5,721 25 | ..... |
| Cheney to Sprague | 50,000 00 | ..... | 46,277 65 | $3,722 35 |
| Connell South | 60,000 00 | ..... | 57,033 51 | 2,966 49 |
| Totals | $115,721 25 | ..... | $109,032 41 | $6,688 84 |
| Inland Empire Highway— | | | | |
| Kennewick Westerly (re-app.) | $1,589 94 | ..... | $1,589 94 | ..... |
| Colville South (re-app.) | 2,496 81 | ..... | 1,949 24 | $547 57 |
| Walla Walla Northeasterly (re-app.) | 2,809 18 | ..... | 2,809 18 | ..... |
| Benton City Eastward | 23,598 00 | ..... | 23,598 00 | ..... |
| East Division, Whitman County— | | | | |
| Oakesdale South | 25,000 00 | ..... | 25,000 00 | ..... |
| Pullman to Idaho line | 25,000 00 | ..... | 20,199 53 | 4,800 47 |
| Colfax North and South | 45,000 00 | ..... | 45,000 00 | ..... |
| Clayton, towards Colville | 20,000 00 | ..... | 1,595 15 | 18,404 85 |
| Laurier South | 30,000 00 | ..... | 3,579 10 | 26,420 90 |
| Dayton North | 40,000 00 | ..... | 40,000 00 | ..... |
| Walla Walla West | 40,000 00 | ..... | 40,000 00 | ..... |
| Totals | $255,493 93 | ..... | $205,320 14 | $50,173 79 |
| McClellan Pass Highway— | | | | |
| Enumclaw to Summit (re-app.) | $7,716 47 | ..... | $7,716 47 | ..... |
| Horseshoe Bend to Summit of Cascade Mountains | 32,375 00 | ..... | 32,319 07 | $55 93 |
| Enumclaw to Summit | 69,375 00 | ..... | 3,435 53 | 65,939 47 |
| Totals | $109,466 47 | ..... | $43,471 07 | $65,995 40 |
| National Park Highway— | | | | |
| Nemah to Ocean (re-app.) | $25,380 90 | ..... | $25,380 90 | ..... |
| Southerly toward Ashford | 92,500 00 | ..... | 75,252 14 | $17,247 86 |
| Nemah to Ocean Beach | 46,250 00 | ..... | 23,823 15 | 22,426 85 |
| Riffe Bridge and approaches, Lewis Co. | 11,100 00 | ..... | 11,100 00 | ..... |
| Totals | $175,230 90 | ..... | $135,556 19 | $39,674 71 |
| Olympic Highway— | | | | |
| Near Lake Quinault (re-app.) | $3,425 48 | ..... | $888 63 | $2,536 85 |
| Shelton to Quilcene (re-app.) | 37 36 | ..... | 37 36 | ..... |
| Thurston Co. to Clallam Co. line | 100,825 00 | ..... | 119,200 88 | 1,624 12 |
| Mud Bay to Elma | 53,187 00 | ..... | 53,187 00 | ..... |
| Lake Quinault Northwest | 37,614 00 | ..... | ..... | 37,614 00 |
| Forks South to Jefferson Co. line | 27,750 00 | ..... | 6,793 41 | 20,956 59 |
| Duckabush to Brinnon | ..... | $50,000 00 | 5,454 61 | ‡44,545 39 |
| Totals | $222,838 84 | $50,000 00 | $185,561 89 | $107,276 95 |

‡ 1919 appropriation.

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**Statement No. 12.**

**APPROPRIATION ACCOUNTS FOR 1917-1919 BIENNIUM.—Concluded.**

| | Amount Appropriated by 1917 Legislature | Additional Appropriation by 1919 Legislature | Expenditures | Unexpended Balance Reverting to Treasury or Re-appropriated |
|---|---|---|---|---|
| WASHINGTON STATE HIGHWAYS (Concluded)— | | | | |
| Pacific Highway— | | | | |
| Toledo to Vancouver (re-app.) | $5,139 56 | | $5,139 56 | |
| Renton to Kent (re-app.) | 16,514 75 | | 16,514 75 | |
| Chehalis to Vancouver | 248,878 00 | | $231,682 01 | $51,765 59 |
| Seattle to Olympia | 57,350 00 | | 57,350 00 | |
| Bellingham to Everett | 134,125 00 | | 117,603 97 | 16,521 03 |
| Blaine to Ferndale | 9,250 00 | | 4,718 92 | 4,531 08 |
| Totals | $471,257 31 | | $433,009 21 | $72,817 70 |
| Skagit Highway, State Road No. 11— | | | | |
| From Marble Mount up Cascade River.. | $4,625 00 | | $4,625 00 | |
| Totals | $4,625 00 | | $4,625 00 | |
| Sunset Highway— | | | | |
| North Bend to Cle Elum (re-app.) | $16,708 03 | | $9,083 70 | $7,624 33 |
| Ellensburg to Wenatchee (re-app.) | 3,540 91 | | 3,540 91 | |
| North Bend to Vantage Ferry | 106,375 00 | | 84,434 89 | 21,940 11 |
| Creston West toward Waterville | 84,000 00 | | $84,890 19 | 9,418 70 |
| Vantage Ferry to Wilson Creek | 80,000 00 | | 79,500 00 | 500 00 |
| Totals | $290,623 94 | | $261,449 69 | $39,483 14 |
| State Roads— | | | | $0 79 |
| No. 4. Okanogan Co. West from Ferry Co. line | $15,000 00 | | $808 21 | $14,196 00 |
| No. 7. Blewett Pass | 18,500 00 | | | 18,500 00 |
| No. 8. Skamania Co. (re-app.) | 2,067 55 | | 799 76 | 1,267 79 |
| No. 8. Klickitat Co., East from Skamania Co. line | 15,000 00 | | 2,128 72 | 12,871 28 |
| No. 8. Between Prindle and Cook in Skamania Co. | 40,500 00 | | 38,836 32 | 1,663 68 |
| No. 10. Okanogan Co. | 20,000 00 | | 500 00 | 19,500 00 |
| No. 10. Chelan Co. (re-app.) | 719 81 | | 719 81 | |
| No. 10. Chelan to Okanogan Co. line | 18,500 00 | | 18,500 00 | |
| No. 18. Lewis Co. | 9,250 00 | | 116 73 | 9,133 27 |
| No. 21. Bremerton to Union City | 46,250 00 | | $71,896 52 | 1,696 39 |
| No. 22. Stevens Co., Myers Falls via Kettle Falls South | 10,000 00 | | $18,754 00 | |
| Cascade Road—From Skagit River up Cascade River | 4,625 00 | | | 4,625 00 |
| Construction and improvement State Roads and securing Federal aid for East State Roads | 20,250 00 | | 8,807 91 | 11,442 09 |
| No. 23. Pend Oreille Highway, between Newport and Mead | 40,000 00 | | 32,645 09 | 7,354 91 |
| Totals | $260,682 36 | | $189,008 07 | $102,273 20 |
| Permanent Highway Fund— | | | | |
| Re-appropriation — Construction and maintenance of permanent highways.. | $1,050,180 18 | | | |
| Construction and maintenance of permanent highways | 3,942,018 00 | | $4,494,085 89 | $498,112 89 |
| Totals | $4,992,198 18 | | $4,494,085 29 | $498,112 89 |

§ Federal aid projects, see statement of reimbursements by United States.

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## RECAPITULATION.—APPROPRIATIONS AND EXPENDITURES BY FUNDS.

| | Amount Appropriated by 1917 Legislature | Additional Appropriation by 1919 Legislature | Expenditures | Unexpended Balance Reverting to Treasury or Re-appropriated |
|---|---|---|---|---|
| Accident | $4,000,000 00 | ..... | $3,239,497 50 | $760,502 50 |
| Accident Permanent | ..... | ..... | 2,317,117 02 | ..... |
| Adams | ..... | ..... | 27,428 31 | ..... |
| Agricultural Permanent | ..... | ..... | 126,915 85 | ..... |
| Agricultural Current | 53,160 78 | ..... | 53,160 78 | ..... |
| Bellingham Normal | 243,625 86 | ..... | 233,759 65 | $9,866 21 |
| Capitol Building | 450,000 00 | ..... | 399,714 89 | 50,285 11 |
| Capitol Building construction | 1,000,000 00 | ..... | 262,168 23 | 737,831 77 |
| C., E., P. and R. I. Permanent | ..... | ..... | 184,993 23 | ..... |
| C., E., P. and R. I. Current | 67,511 65 | ..... | 67,511 65 | ..... |
| Cheney Normal | 218,476 96 | ..... | 217,577 06 | 899 90 |
| College | ..... | ..... | 232,228 47 | ..... |
| Current School | ..... | ..... | 2,258,067 71 | ..... |
| Ellensburg Normal | 176,498 20 | ..... | 176,498 20 | ..... |
| Fisheries | 244,006 29 | ..... | 237,996 13 | 6,010 16 |
| Forest Reserve | ..... | ..... | 91,912 72 | ..... |
| Game | 77,850 00 | ..... | 77,837 57 | 12 43 |
| General | 7,368,826 84 | $1,031,656 29 | 6,787,824 91 | 1,612,658 22 |
| Harbor Improvement | 60,000 00 | ..... | 50,565 04 | 9,434 96 |
| Hatch | ..... | ..... | 31,068 46 | ..... |
| Highway, Permanent | 4,992,198 18 | ..... | 4,494,085 29 | 498,112 89 |
| Highway, Public | 1,978,968 76 | 50,000 00 | $1,684,863 97 | ‡484,582 19 |
| Medical Aid | 1,000,000 00 | ..... | 278,981 42 | 721,068 58 |
| Military | 688,521 43 | 33,000 00 | 459,549 41 | 266,972 02 |
| Morrill | ..... | ..... | 99,338 84 | ..... |
| Normal School Current | 81,201 58 | ..... | 81,201 58 | ..... |
| Normal School Permanent | ..... | ..... | 155,735 00 | ..... |
| Oyster Reserve | 15,000 00 | ..... | 9,522 53 | 5,477 47 |
| Permanent School | ..... | ..... | 4,244,000 00 | ..... |
| Scientific School Current | 71,684 41 | ..... | 71,688 59 | 82 |
| Scientific School Permanent | ..... | ..... | 177,900 00 | ..... |
| Shore land Improvement | 4,782 93 | ..... | 4,552 81 | 230 12 |
| Smith-Lever | ..... | ..... | 54,796 46 | ..... |
| U. S. Social Hygiene | ..... | ..... | 3,076 14 | ..... |
| U. S. Vocational Education | ..... | ..... | 11,104 30 | ..... |
| United States | ..... | ..... | 171,843 87 | ..... |
| University Building | 325,000 00 | ..... | 93,516 25 | 231,483 75 |
| University | 1,229,177 95 | ..... | 1,182,320 01 | 46,857 94 |
| University Current | 40,241 87 | ..... | 40,241 87 | ..... |
| University Permanent | ..... | ..... | 73,000 00 | ..... |
| Washington State College | 775,158 06 | ..... | 775,152 82 | 5 24 |
| Grand Totals | $25,156,891 75 | $1,119,656 29 | †31,190,259 54 | *15,442,292 23 |
| Appropriations 1917 | $25,156,891 75 | ..... | ..... | ..... |
| Appropriations (additional) 1919 | 1,119,656 29 | ..... | ..... | ..... |
| †Expended from non-app. funds | 10,260 526 38 | ..... | ..... | ..... |
| §Reimbursement acct. Federal aid | 95,477 40 | ..... | ..... | ..... |
| *Available for 1919-1920 biennium | ..... | ..... | $831,796 67 | ..... |
| ‡Re-appropriations—General Fund | ..... | ..... | 99,255 98 | ..... |
| ‡Re-appropriations—Public Highway | ..... | ..... | 439,837 08 | ..... |
| Expenditures | ..... | ..... | 31,190,259 54 | ..... |
| Reversions | ..... | ..... | 4,071,402 55 | ..... |
| Totals | $36,632,551 82 | ..... | $36,632,551 82 | ..... |

§ Includes $95,477.40 Reimbursed by United States.

* Available for 1919-1920 biennium. † Non-appropriation fund. ‡ Re-appropriated.

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## FEDERAL AID REIMBURSEMENTS.

| Project. | | Amount. |
|---|---|---|
| Olympic Highway | Thurston Co. to Clellam Co. line | $20,000 00 |
| Pacific Highway | Chehalis to Vancouver | 34,569 60 |
| Sunset Highway | Creston West toward Waterville | 10,308 89 |
| State Road No. 21 | Bremerton to Union City | 26,844 91 |
| State Road No. 22 | Stevens Co., Myers Falls via Kettle Falls South | 3,754 00 |
| | Total | $95,477 40 |

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## STATEMENT NO. 13—RECONCILIATION OF APPROPRIATION ACCOUNTS WITH WARRANTS ISSUED.

| | | | |
|---|---|---|---|
| Warrants issued | | $31,089,108 34 | |
| Less cancellations | $15,353 96 | | |
| Less revolving funds returned | 3,714 03 | | |
| Less duplicates account forgery | 3 75 | | |
| Less transfers to correct appropriation account | 23,872 41 | | |
| | | 42,944 15 | |
| Total | | | $31,046,164 19 |
| Total expenditures | | $31,190,259 54 | |
| Less Expenditures Prior to April 1, 1917— | | | |
| Secretary of State | $13,822 35 | | |
| Legislative expenses | 102,310 22 | | |
| Legislative printing | 12,072 54 | | |
| Industrial insurance | 7,164 16 | | |
| State aid to tuberculosis | 6,784 52 | | |
| School for Blind | 1,641 56 | | |
| Printing House and Senate Journals | 300 00 | | |
| | | 144,095 35 | |
| Total | | | $31,046,164 19 |

## STATEMENT NO. 14—RECONCILIATION OF APPROPRIATION ACCOUNTS WITH TOTAL EXPENDITURES.

| | | | |
|---|---|---|---|
| Total expenditures as shown on Page 107 | | $31,190,259 54 | |
| Less expenditures from non-appropriation funds | $10,260,526 38 | | |
| Less federal aid reimbursements | 95,477 40 | | |
| Less expenditures prior to April 1, 1917— | | | |
| Secretary of State | 13,822 35 | | |
| Legislative expenses | 102,310 22 | | |
| Legislative printing | 12,072 54 | | |
| Industrial insurance | 7,164,16 | | |
| State aid for tuberculosis | 6,784 52 | | |
| School for Blind | 1,641 56 | | |
| Printing House and Senate Journa's | 300 00 | | |
| Emergency appropriations reverting | 15,965 49 | | |
| | | 10,516,054 62 | |
| Actual Biennial Expenditures from Appropriations | | | $20,674,204 92 |
| Expenditures prior to April 1, 1917 | $144,095 35 | | |
| Reversions | 4,071,402 55 | | |
| Reappropriated from General Fund | 99,255 98 | | |
| Reappropriated from highways | 439,837 08 | | |
| | | | 4,754,590 96 |
| Total | | | $25,428,795 88 |
| Appropriations 1917-1919 | | | $25,156,891 75 |
| Expended from 1919-1921 | | | 271,904 13 |
| Total | | | $25,428,795 88 |

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## STATEMENT NO. 15—CLASSIFICATION OF EXPENDITURES.

GENERAL FUND—Appropriations, expenditures, reversions and distribution of expenditures for the various departments, boards and commissions of the state for period commencing April 1st, 1917, and ending March 31st, 1919.

| | Legislative Expense | Governor's Office | Lieutenant Governor | Attorney General | Auditor | Bureau of Inspection | Board of Equalization |
|---|---|---|---|---|---|---|---|
| Total appropriation | $255,600 00 | $60,000 00 | $3,400 00 | $68,300 00 | $41,850 00 | $43,700 00 | $1,500 00 |
| DISTRIBUTION OF EXPENDITURES— | | | | | | | |
| Salaries of officers | | $12,000 00 | $2,400 00 | $6,000 00 | $14,400 00 | $14,482 51 | |
| Salaries of other employes | | 13,978 68 | | 43,454 97 | 17,162 95 | 3,909 85 | $458 00 |
| Transportation | | 1,374 49 | 60 88 | 3,236 97 | 48 14 | 987 53 | |
| Subsistence and lodging | | 972 38 | 675 95 | 3,150 26 | 221 80 | 286 88 | |
| General office supplies | | 474 39 | | 628 46 | 516 98 | 792 62 | |
| Telegraph and telephone | | 1,973 56 | 4 45 | 962 41 | 172 67 | 202 62 | 11 58 |
| Postage | | 1,292 14 | | 576 72 | 835 87 | 325 00 | 30 00 |
| Printing | | 2,943 89 | | 2,762 09 | 4,195 28 | 477 77 | 994 42 |
| Other expenses | | 590 59 | | 2,189 77 | 587 20 | 101 39 | 6 00 |
| Extradition expense | | 12,497 29 | | | | | |
| Rewards | | 700 00 | | | | | |
| Maintenance Governor's Mansion | | 8,918 26 | | | | | |
| Court costs | | | | 88 34 | | | |
| Stable and garage | | | | 4 00 | | | |
| Indexing Session Laws | | | | 300 00 | | | |
| Advertising | | | | | | | |
| Other operating expense | | | | | | | |
| License number plates | | | | | | | |
| Advertising | | | | | | | |
| Publicity | | | | | | | |
| Lights, heat and water | | | | | | | |
| Pictures of Members of Legislature | | | | | | | |
| MAINTENANCE— | | | | | | | |
| Office furniture and equipment | | | | 35 10 | 58 92 | | |
| Buildings and fixtures | | | | | | | |
| CAPITAL OUTLAYS— | | | | | | | |
| Office furniture and equipment | | 306 45 | | 756 60 | 668 40 | 236 85 | |
| Machinery, appliances and plant | | | | | | | |
| Utility equipment | | | | 1,154 54 | | | |
| Buildings | | | | | | | |
| Library and school | | | | | | | |
| X-ray machine | | | | | | | |
| Re-appropriated | $22,760 89 | | | | | | |
| Expended | 222,741 55 | 58,022 12 | 3,141 28 | 65,300 32 | $38,868 21 | $21,803 02 | $1,500 00 |
| Amount reverting | 10,097 56 | 1,977 88 | 258 72 | 2,999 68 | 2,981 79 | 21,896 98 | |
| Total | $255,600 00 | $60,000 00 | $3,400 00 | $68,300 00 | $41,850 00 | $43,700 00 | $1,500 00 |

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STATEMENT NO. 15—CLASSIFICATION OF EXPENDITURES—Continued.

| | Board of Finance | Land Commissioner | Secretary of State | Initiative and Referendum | Automobile Department | Weights and Measures |
|---|---|---|---|---|---|---|
| Total appropriation | $900 00 | $197,734 50 | $70,150 00 | $75,000 00 | $213,288 90 | $35,000 00 |
| DISTRIBUTION OF EXPENDITURES— | | | | | | |
| Salaries of officers | | $14,666 66 | $13,800 00 | $3,795 30 | $3,600 00 | $7,800 00 |
| Salaries of other employes | 600 00 | 83,473 67 | 25,811 45 | 4,324 09 | 31,875 69 | 11,076 24 |
| Transportation | | 3,816 06 | 160 62 | | 329 68 | 174 35 |
| Subsistence and lodging | | 10,391 91 | 7 15 | | 1,447 32 | 1,431 60 |
| General office supplies | 8 43 | 2,561 81 | 1,185 15 | 195 20 | 1,277 32 | 1,174 28 |
| Telegraph and telephone | 6 66 | 1,104 10 | 812 16 | 38 40 | 264 41 | 84 70 |
| Postage | 202 85 | 4,755 61 | 3,606 87 | 3,691 23 | 24,145 42 | 191 12 |
| Printing | 76 06 | 6,017 89 | 19,785 00 | 9,214 35 | 11,152 02 | 1,418 54 |
| Other expenses | 6 00 | 1,997 00 | 997 46 | 220 35 | 23,884 76 | 2,067 59 |
| Extradition expense | | | | | | |
| Rewards | | | | | | |
| Maintenance Governor's Mansion | | | | | | |
| Court costs | | | | | | |
| Stable and garage | | 7,432 94 | 34 94 | | 2,263 90 | 9,274 33 |
| Indexing Session Laws | | | | | | |
| Advertising | | 6,747 06 | | | | |
| Other operating expense | | 198 80 | | | | 2 70 |
| License number plates | | | | | 93,717 58 | |
| Advertising | | | | | | |
| Publicity | | | | | | |
| Lights, heat and water | | | | | | |
| Pictures of Members of Legislature | | | | | | |
| MAINTENANCE— | | | | | | |
| Office furniture and equipment | | 215 53 | 24 04 | | 880 62 | |
| Buildings and fixtures | | 162 50 | | 46 93 | | |
| CAPITAL OUTLAYS— | | | | | | |
| Office furniture and equipment | | 1,148 76 | 2,391 10 | 1,793 40 | 2,128 30 | 304 42 |
| Machinery, appliance and plant | | | | | | |
| Utility equipment | | 1,390 03 | 1,345 40 | | | |
| Buildings | | 138 50 | | | | |
| Library and school | | | | | | |
| X-ray machine | | | | | | |
| Re-appropriated | | $22,404 98 | | | $16,321 88 | |
| Expended | $900 00 | $146,218 87 | $69,961 34 | 23,319 25 | 196,967 02 | 34,999 87 |
| Amount reverting | | 29,110 65 | 188 66 | 51,680 75 | | 13 |
| Total | $900 00 | $197,734 50 | $70,150 00 | $75,000 00 | $213,288 90 | $35,000 00 |

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## STATEMENT NO. 15—CLASSIFICATION OF EXPENDITURES—Continued.

| | Statistics and Immigration | Board of Control | Treasurer | Supreme Court | Law Library | Bar Examiners |
|---|---|---|---|---|---|---|
| Total appropriation | $74,200 00 | $43,640 00 | $26,210 00 | $182,200 00 | $28,400 00 | $3,000 00 |
| DISTRIBUTION OF EXPENDITURES— | | | | | | |
| Salaries of officers | $7,350 00 | $18,000 00 | $6,000 00 | $107,347 31 | $6,000 00 | |
| Salaries of other employes | 11,404 76 | 10,179 06 | 12,042 85 | 48,546 51 | 6,289 50 | $1,410 00 |
| Transportation | 1,201 36 | 1,871 29 | 5 81 | | 56 78 | 334 73 |
| Subsistence and lodging | 825 45 | 1,696 72 | 33 45 | 50 | 119 01 | 313 62 |
| General office supplies | 832 46 | 440 77 | 779 91 | 1,574 48 | 1,306 59 | |
| Telegraph and telephone | 908 87 | 385 95 | 158 18 | 1,044 15 | 295 80 | 19 12 |
| Postage | 4,906 88 | 1,509 02 | 679 91 | 168 03 | 600 00 | |
| Printing | 2,918 15 | 7,078 06 | 1,562 48 | 5,625 50 | 172 41 | |
| Other expenses | 3,111 69 | 466 07 | 2,090 26 | 504 11 | 825 51 | 5 04 |
| Extradition expense | | | | | | |
| Rewards | | | | | | |
| Maintenance Governor's Mansion | | | | | | |
| Court costs | | | | | | |
| Stable and garage | 132 19 | | | | | |
| Indexing Session Laws | | | | | | |
| Advertising | | | | | | |
| Other operating expense | | | | | | |
| License number plates | | | | | | |
| Advertising | 3,892 24 | | | | | |
| Publicity | 34,535 69 | | | | | |
| Lights, heat and water | | 2 92 | | | | |
| Pictures of Members of Legislature | | 140 00 | | | | |
| MAINTENANCE— | | | | | | |
| Office furniture and equipment | 1,159 19 | | | | 78 85 | |
| Buildings and fixtures | | 1 40 | | | 505 08 | |
| CAPITAL OUTLAYS— | | | | | | |
| Office furniture and equipment | 479 63 | | 498 40 | 237 30 | 1,978 85 | |
| Machinery, appliance and plant | | | | | | |
| Utility equipment | | | | | | |
| Buildings | | | | | | |
| Library and school | | | | 750 00 | 10,000 00 | |
| X-ray machine | | | | | | |
| Re-appropriated | | | | $5,799 00 | | |
| Expended | $73,058 56 | $41,771 26 | $23,851 25 | 165,797 89 | $28,228 38 | $2,082 51 |
| Amount reverting | 541 44 | 1,868 74 | 2,358 75 | 10,603 11 | 171 62 | 917 49 |
| Total | $74,200 00 | $43,640 00 | $26,210 00 | $182,200 00 | $28,400 00 | $3,000 00 |

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## STATEMENT NO. 15—CLASSIFICATION OF EXPENDITURES—Continued.

| | Superior Courts | Public Service Commission | Grain Department | Industrial Insurance Commission | Medical Aid Board | Insurance Commissioner |
|---|---|---|---|---|---|---|
| Total appropriation | $142,000 00 | $184,300 00 | $104,500 00 | $408,020 00 | $4,000 00 | $86,000 00 |
| DISTRIBUTION OF EXPENDITURES— | | | | | | |
| Salaries of officers | $135,035 20 | $30,000 00 | $4,000 00 | $20,666 13 | $360 00 | $6,000 00 |
| Salaries of other employes | | 100,203 88 | 65,859 80 | 162,092 29 | 880 84 | 41,235 50 |
| Transportation | 2,640 25 | 10,428 70 | 1,692 02 | 12,515 80 | 265 15 | 3,598 35 |
| Subsistence and lodging | 2,899 81 | 15,261 02 | 749 37 | 8,925 59 | 20 85 | 8,767 41 |
| General office supplies | | 1,129 10 | 765 85 | 11,601 18 | 622 98 | 985 01 |
| Telegraph and telephone | 75 | 2,552 58 | 716 61 | 1,477 00 | | 603 65 |
| Postage | | 1,813 02 | 928 58 | 25,630 21 | | 2,923 56 |
| Printing | 3 60 | 5,589 34 | 1,939 04 | 13,568 47 | | 4,012 79 |
| Other expenses | 4 20 | 9,018 19 | 6,914 44 | 23,856 92 | 140 71 | 934 66 |
| Extradition expense | | | | | | |
| Rewards | | | | | | |
| Maintenance Governor's Mansion | | | | | | |
| Court costs | | | | | | |
| Stable and garage | | | | 280 28 | | 699 08 |
| Indexing Session Laws | | | | | | |
| Advertising | | | | | | |
| Other operating expense | | | | | | |
| License number plates | | | | | | |
| Advertising | | | | | | |
| Publicity | | | | | | |
| Lights, heat and water | | | | | | |
| Pictures of Members of Legislature | | | | | | |
| MAINTENANCE— | | | | | | |
| Office furniture and equipment | | | | | 1,441 26 | 80 50 |
| Buildings and fixtures | | | | | | |
| CAPITAL OUTLAYS— | | | | | | |
| Office furniture and equipment | | 1,143 55 | 1,187 20 | 3,579 53 | 250 00 | 963 85 |
| Machinery, appliance and plant | | 80 00 | | | | |
| Utility equipment | | | 135 00 | | | |
| Buildings | | | | | | |
| Library and school | | 341 41 | | | | |
| X-ray machine | | | | 2,220 00 | | |
| Re-appropriated | | | | $115,998 00 | | |
| Expended | $140,583 81 | $177,560 79 | $84,887 91 | 286,413 40 | $3,981 79 | $70,804 36 |
| Amount reverting | 1,416 19 | 6,739 21 | 19,612 09 | 5,608 60 | 18 21 | 15,195 64 |
| Total | $142,000 00 | $184,300 00 | $104,500 00 | $408,020 00 | $4,000 00 | $86,000 00 |

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## STATEMENT NO. 15—CLASSIFICATION OF EXPENDITURES—Continued.

| | Tuberculosis Hospitals | Labor Commissioner | Steamboat Inspection | Factory Inspection | Columbia Basin Survey | Bank Examiner | Depositors' Guaranty Fund | Mine Inspector | Hotel Inspector |
|---|---|---|---|---|---|---|---|---|---|
| Total Appropriation | $127,000 00 | $20,600 00 | $2,100 00 | $25,000 00 | $100,000 00 | $62,720 00 | $2,500 00 | $19,000 00 | $19,100 00 |
| DISTRIBUTION OF EXPENDITURES— | | | | | | | | | |
| Salaries of officers | | $4,800 00 | | $12,376 00 | | $7,200 00 | | $6,435 94 | $3,600 00 |
| Salaries of other employes | | 6,737 50 | $833 50 | 857 20 | | 28,650 95 | $142 54 | 5,886 87 | 9,439 96 |
| Transportation | | 256 02 | 194 53 | 4,764 79 | $330 00 | 4,411 43 | | 1,279 51 | 2,121 13 |
| Subsistence and lodging | | 610 09 | 284 05 | 3,893 38 | | 8,062 32 | | 1,625 57 | 1,795 25 |
| General office supplies | | 96 22 | | 101 43 | | 454 29 | 13 75 | 415 63 | 232 55 |
| Telegraph and telephone | | 94 74 | 85 | 192 62 | | 347 32 | 9 65 | 297 81 | 127 61 |
| Postage | | 564 55 | 25 | 306 19 | | 790 97 | 100 27 | 289 14 | 465 00 |
| Stationery and printing | | 1,382 07 | | | | 2,121 79 | 513 55 | 934 29 | 322 75 |
| Other expenses | | 1,093 14 | | 153 53 | | 867 72 | 55 50 | 479 25 | 815 55 |
| Lights, heat and water | | | | | | | | | |
| School and library | | | | | | | | | |
| Stable and garage | | | | | | | | | |
| Compensation for slaughter of infected bovine animals | | | | | | | | | |
| Edgecliff Sanitorium | $27,043 10 | | | | | | | | |
| Mountain View Sanitorium | 20,767 76 | | | | | | | | |
| Firland Sanitorium | 57,977 37 | | | | | | | | |
| Aldercrest | 4,123 60 | | | | | | | | |
| MAINTENANCE— | | | | | | | | | |
| Utility equipment | | | | | | | | | |
| Furniture and equipment | | 15 44 | | 1 00 | | 2 50 | | | |
| CAPITAL OUTLAYS— | | | | | | | | | |
| Purchase and improvement of land | | | | | | | | | |
| Household furniture and equipment | | | | | | | | | |
| Office furniture and equipment | | 139 90 | | 1,206 45 | | 317 92 | 5 00 | | |
| Utility equipment | | | | | | | | | |
| Books, magazines, etc. | | | | | | | | | |
| Amount expended | $109,911 92 | $15,789 67 | $1,313 18 | $23,852 59 | 330 00 | $53,227 21 | $840 26 | $17,644 01 | $18,919 79 |
| Amount reverting | 17,088 08 | 111 83 | 786 82 | 1,147 41 | | 9,492 79 | 1,659 74 | 1,355 99 | 180 21 |
| Amount re-appropriated | | 4,698 50 | | | 99,670 00 | | | | |
| Total | $127,000 00 | $20,600 00 | $2,100 00 | $25,000 00 | $100,000 00 | $62,720 00 | $2,500 00 | $19,000 00 | $19,100 00 |

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STATEMENT NO. 15—CLASSIFICATION OF EXPENDITURES—Continued.

| | State Board Health | Board of Barber Examiners | Board of Dental Examiners | Veterans' Welfare Com. | Embalmers' Examining Board | Board of Medical Examiners | Board of Nurses' Examiners | Board of Examiners in Optometry |
|---|---|---|---|---|---|---|---|---|
| Total Appropriation | $51,610 00 | $6,800 00 | $3,500 00 | $500,000 00 | $1,000 00 | $7,600 00 | $2,000 00 | $1,200 00 |
| DISTRIBUTION OF EXPENDITURES— | | | | | | | | |
| Salaries of officers | $7,200 00 | $3,070 00 | $911 66 | $175 00 | $55 00 | $1,212 50 | ..... | $260 00 |
| Salaries of other employes | 22,828 50 | ..... | 53 00 | 1,049 46 | 870 00 | 933 25 | $950 00 | 245 00 |
| Transportation | 3,540 47 | 849 70 | 330 27 | 42 21 | 43 49 | 443 18 | 136 66 | 92 55 |
| Subsistence and lodging | 2,171 86 | 1,228 00 | 753 70 | 18 30 | 69 65 | 317 22 | 455 65 | 50 71 |
| General office supplies | 1,000 35 | 40 29 | 235 08 | ..... | 22 50 | 144 40 | 40 00 | 19 10 |
| Telegraph and telephone | 951 61 | 79 82 | 19 41 | 10 52 | 5 45 | 40 70 | ..... | ..... |
| Postage | 1,421 00 | 318 80 | 36 29 | ..... | 55 00 | 167 90 | 106 14 | 50 00 |
| Stationery and printing | 4,097 83 | 236 37 | 124 42 | ..... | 40 92 | 240 42 | 96 34 | 69 98 |
| Other expenses | 7,682 34 | 677 11 | 445 01 | 2,000 00 | 69 85 | 422 20 | 94 16 | 37 23 |
| Lights, heat and water | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| School and library | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Stable and garage | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Compensation for slaughter of infected bovine animals | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Edgecliff Sanitorium | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Mountain View Sanitorium | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Firland Sanitorium | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Aldercrest | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| MAINTENANCE— | | | | | | | | |
| Utility equipment | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Furniture and equipment | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| CAPITAL OUTLAYS— | | | | | | | | |
| Purchase and improvement of land | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Household furniture and equipment | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Office furniture and equipment | 144 50 | 285 50 | 590 06 | ..... | 8 75 | ..... | ..... | ..... |
| Utility equipment | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 15 84 |
| Books, magazines, etc. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Amount expended | $50,438 46 | $6,785 59 | $3,498 90 | $3,295 49 | $740 61 | $3,926 77 | $1,878 95 | $840 41 |
| Amount reverting | 1,171 54 | 14 41 | 1 10 | ..... | 259 39 | 3,673 23 | 121 05 | 359 59 |
| Amount re-appropriated | ..... | ..... | ..... | 496,704 51 | ..... | ..... | ..... | ..... |
| Total | $51,610 00 | $6,800 00 | $3,500 00 | $500,000 00 | $1,000 00 | $7,600 00 | $2,000 00 | $1,200 00 |

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## STATEMENT NO. 15—CLASSIFICATION OF EXPENDITURES—Continued.

| | State Board of Pharmacy | Board of Veterinary Medical Examiners | Tax Commission | Bellingham Normal School | Superintendent of Public Instruction | State Library | Traveling Library | Department of Agriculture | Dairy and Live Stock Division | Horticultural Division |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total Appropriation** | $10,000 00 | $1,000 00 | $29,750 00 | $15,000 00 | $114,400 00 | $10,000 00 | $20,205 00 | $33,300 00 | $118,800 00 | $50,600 00 |
| **DISTRIBUTION OF EXPENDITURES—** | | | | | | | | | | |
| **Salaries of officers** | $3,600 00 | $155 00 | $5,450 00 | ..... | $11,798 33 | $3,000 00 | $2,400 00 | $3,000 00 | $4,800 00 | $3,570 96 |
| **Salaries of other employes** | 2,297 70 | 3 00 | 9,683 25 | ..... | 32,996 50 | 1,800 00 | 5,426 65 | 9,263 49 | 37,193 41 | 29,744 47 |
| **Transportation** | 658 25 | 62 00 | 332 04 | ..... | 6,159 30 | ..... | 126 69 | 1,734 14 | 2,613 57 | 1,787 62 |
| Subsistence and lodging | 694 89 | 65 24 | 584 98 | ..... | 5,014 78 | ..... | 177 55 | 1,533 72 | 6,218 99 | 3,530 43 |
| General office supplies | 26 40 | 5 75 | 342 04 | ..... | 644 04 | 301 84 | 247 61 | 1,248 42 | 15 80 | 116 58 |
| Telegraph and telephone | 70 66 | ..... | 254 48 | ..... | 1,188 83 | 111 30 | 156 85 | 1,081 24 | 92 86 | 480 04 |
| Postage | 923 50 | 5 00 | 1,506 40 | ..... | 4,327 19 | 711 46 | 396 11 | 2,845 75 | 135 28 | 325 00 |
| Stationery and printing | 292 11 | ..... | 1,893 49 | ..... | 14,525 91 | 738 73 | 402 37 | 4,611 92 | ..... | 4 85 |
| Other expenses | 452 77 | 9 50 | 752 64 | ..... | 9,509 09 | 836 85 | 2,204 57 | 923 29 | 2,770 38 | 1,714 26 |
| Lights, heat and water | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 19 00 |
| School and library | ..... | ..... | ..... | ..... | ..... | 5 00 | ..... | ..... | ..... | ..... |
| Stable and garage | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 1,024 13 | 6,596 27 | 7,885 28 |
| Compensation for slaughter of infected bovine animals | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 14,396 54 | ..... |
| Edgecliff Sanitorium | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Mountain View Sanitorium | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Firland Sanitorium | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Aldercrest | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| **MAINTENANCE—** | | | | | | | | | | |
| **Utility equipment** | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 320 55 |
| **Furniture and equipment** | ..... | ..... | 60 00 | ..... | 8 00 | 149 64 | ..... | ..... | ..... | ..... |
| **CAPITAL OUTLAYS—** | | | | | | | | | | |
| Purchase and improvement of land | ..... | ..... | ..... | 15,000 00 | ..... | ..... | ..... | ..... | ..... | ..... |
| Household furniture and equipment | ..... | ..... | ..... | ..... | ..... | 7 75 | 16 60 | ..... | ..... | ..... |
| **Office furniture and equipment** | ..... | ..... | 457 34 | ..... | 1,385 10 | 46 00 | 862 99 | 964 80 | 20 00 | ..... |
| **Utility equipment** | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 1,862 43 | 662 70 |
| **Books, magazines, etc.** | ..... | ..... | ..... | ..... | ..... | 2,291 41 | 7,787 01 | ..... | ..... | ..... |
| **Amount expended** | $9,016 28 | $306 49 | $21,316 66 | $15,000 00 | $87,647 07 | $9,909 98 | $20,205 00 | $33,230 90 | $76,714 52 | $50,161 83 |
| **Amount reverting** | 983 72 | 694 51 | 8,433 34 | ..... | 1,454 43 | 02 | ..... | 69 10 | 42,085 48 | 438 17 |
| **Amount re-appropriated** | ..... | ..... | ..... | ..... | 25,298 50 | ..... | ..... | ..... | ..... | ..... |
| **Total** | $10,000 00 | $1,000 00 | $29,750 00 | $15,000 00 | $114,400 00 | $10,000 00 | $20,205 00 | $33,300 00 | $118,800 00 | $50,600 00 |

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**STATEMENT NO. 15—CLASSIFICATION OF EXPENDITURES—Continued.**

| | Deportation of Alien Insane | Foods, Feeds, Fuel, Drugs and Oils Division | Washington State Fair | Farm Markets |
|---|---|---|---|---|
| Total appropriation | $35,000 00 | $37,600 00 | $58,000 00 | $15,000 00 |
| **DISTRIBUTION OF EXPENDITURES—** | | | | |
| Salaries of officers | | $3,600 00 | $4,800 00 | $2,375 00 |
| Salaries of other employes | | 21,681 06 | 4,320 00 | 2,079 58 |
| Transportation | | 2,134 48 | 130 11 | 2,197 41 |
| Subsistence and lodging | | 5,459 48 | 62 29 | 1,983 91 |
| General office supplies | | 90 45 | 24 77 | 284 52 |
| Telegraph and telephone | | 344 45 | 35 | 200 51 |
| Postage | | 279 78 | 430 00 | 70 06 |
| Printing | | | 1,633 13 | 1,462 96 |
| Other expenses | | 1,980 51 | 5,230 48 | 9 90 |
| Light, heat and water | | | 1,057 17 | |
| Regulative | | | 136 80 | |
| Stable and garage | | 1,065 97 | 375 03 | |
| Other maintenance expenses | | | 1,012 95 | |
| **MAINTENANCE—** | | | | |
| Buildings and fixtures | | | 2,022 52 | |
| Grounds and roadways | | | 2,454 16 | |
| Utility equipment | | | 100 52 | |
| Machinery, appliances and plant | | | 150 00 | |
| Furniture and equipment | | | | 18 70 |
| Other expenses | | | 93 75 | |
| Farm markets | | | | 8,124 34 |
| Forage crop investigation | | | | |
| Farm and other operations | | | | |
| Dormitory and household | | | | |
| Laundry | | | | |
| School and library | | | | |
| Clothing and dry goods | | | | |
| Shop expense | | | | |
| Revolving Fund | | | | |
| **CAPITAL OUTLAYS—** | | | | |
| Office furniture and equipment | | 484 00 | | 677 02 |
| Real properties | | | 1,374 36 | |
| Buildings | | | 31,212 51 | |
| Fire fighting | | | | |
| Look-out station | | | | |
| Utility equipment | | | 1,379 10 | 14 80 |
| Machinery, appliances and plant | | | | 457 50 |
| Library and school | | | | 43 79 |
| Livestock | | | | |
| General expenses | | | | |
| Amount expended | $9,098 40 | $37,070 18 | $58,000 00 | $15,000 00 |
| Amount reverting | 25,901 60 | 529 82 | | |
| Amount re-appropriated | | | | |
| Total | $35,000 00 | $37,600 00 | $58,000 00 | $15,000 00 |

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**STATEMENT NO. 15—CLASSIFICATION OF EXPENDITURES—Continued.**

| | University | State College | Geological Survey | Hydraulic Engineer |
|---|---|---|---|---|
| Total appropriation | $27,500 00 | $77,852 00 | $55,000 00 | $23,000 00 |
| **DISTRIBUTION OF EXPENDITURES—** | | | | |
| Salaries of officers | | $5,324 28 | $6,220 68 | $3,958 40 |
| Salaries of other employes | | 7,971 10 | 28,799 86 | 6,520 51 |
| Transportation | $121 80 | 3,063 49 | 3,836 11 | 2,242 09 |
| Subsistence and lodging | 97 20 | 2,123 53 | 3,813 40 | 1,070 07 |
| General office supplies | 12 34 | 1,707 41 | 912 92 | 495 25 |
| Telegraph and telephone | 1 40 | 225 56 | 171 08 | 283 37 |
| Postage | | 109 31 | 141 72 | 616 02 |
| Printing | 4 25 | 3,062 80 | 4,479 41 | 1,115 64 |
| Other expenses | | 12,568 75 | 1,461 84 | 1,932 43 |
| Light, heat and water | | 5,974 23 | | |
| Regulative | | | 22 32 | |
| Stable and garage | | 736 65 | 4,886 88 | |
| Other maintenance expenses | | 1,594 27 | | |
| **MAINTENANCE—** | | | | |
| Buildings and fixtures | | 724 88 | | |
| Grounds and roadways | | | | |
| Utility equipment | | 186 70 | | |
| Machinery, appliances and plant | | 797 81 | | |
| Furniture and equipment | | 285 55 | | |
| Other expenses | | | | |
| Farm markets | | | | |
| Forage crop investigation | | 4,414 58 | | |
| Farm and other operations | | 5,851 43 | | |
| Dormitory and household | | 1,041 11 | | |
| Laundry | | 33 15 | | |
| School and library | | 16,422 54 | | |
| Clothing and dry goods | | 17 51 | | |
| Shop expense | | 371 07 | | |
| Revolving Fund | | | | |
| **CAPITAL OUTLAYS—** | | | | |
| Office furniture and equipment | 171 65 | 138 64 | 508 50 | 1,766 12 |
| Real properties | | | | |
| Buildings | | | | |
| Fire fighting | | | | |
| Look-out station | | | | |
| Utility equipment | | 1,626 92 | | |
| Machinery, appliances and plant | | 438 78 | | |
| Library and school | 19,574 72 | | | |
| Livestock | | 990 00 | | |
| General expenses | | | | |
| Amount expended | $19,983 36 | $77,801 95 | $53,254 72 | $24,999 90 |
| Amount reverting | 16 64 | 50 05 | 1,745 28 | 10 |
| Amount re-appropriated | 7,500 00 | | | |
| Total | $27,500 00 | $77,852 00 | $55,000 00 | $25,000 00 |

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STATEMENT NO. 15—CLASSIFICATION OF EXPENDITURES—Continued.

| | Industrial Welfare Commission | Nautical School | Fire Warden | Capitol Commission |
|---|---|---|---|---|
| Total appropriation | $10,000 00 | $50,000 00 | $69,000 00 | $7,500 00 |
| **DISTRIBUTION OF EXPENDITURES—** | | | | |
| Salaries of officers | $3,600 00 | | $4,000 00 | |
| Salaries of other employes | 2,228 25 | $396 42 | 39,141 61 | $4,519 10 |
| Transportation | 885 58 | 4 75 | 3,880 01 | 392 70 |
| Subsistence and lodging | 702 05 | 4 85 | 1,841 52 | 535 14 |
| General office supplies | 201 97 | 42 55 | 304 85 | 45 00 |
| Telegraph and telephone | 175 60 | | 671 34 | 3 45 |
| Postage | 812 39 | 7 00 | 377 89 | 10 00 |
| Printing | 873 30 | 70 60 | 849 56 | 108 50 |
| Other expenses | 43 68 | 26 18 | 704 81 | 327 59 |
| Light, heat and water | | | | |
| Regulative | | | | |
| Stable and garage | | | 3,016 36 | |
| Other maintenance expenses | | | | |
| **MAINTENANCE—** | | | | |
| Buildings and fixtures | | | | |
| Grounds and roadways | | | | |
| Utility equipment | | | 238 10 | |
| Machinery, appliances and plant | | | | |
| Furniture and equipment | | | 21 00 | |
| Other expenses | | | | |
| Farm markets | | | | |
| Forage crop investigation | | | | |
| Farm and other operations | | | | |
| Dormitory and household | | | | |
| Laundry | | | | |
| School and library | | 4 71 | | |
| Clothing and dry goods | | | | |
| Shop expense | | | | |
| Revolving Fund | | 200 00 | | |
| **CAPITAL OUTLAYS—** | | | | |
| Office furniture and equipment | 161 48 | 276 20 | 341 90 | |
| Real properties | | | | |
| Buildings | | | | |
| Fire fighting | | | 13,442 47 | |
| Look-out station | | | 552 84 | |
| Utility equipment | | | | |
| Machinery, appliances and plant | | | | |
| Library and school | | | | |
| Livestock | | | | |
| General expenses | | | | |
| Amount expended | $9,684 20 | $1,038 26 | $68,884 46 | $5,941 48 |
| Amount reverting | 315 80 | 48,966 74 | 115 54 | 1,558 52 |
| Amount re-appropriated | | | | |
| Total | $10,000 00 | $50,000 00 | $69,000 00 | $7,500 00 |

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**STATEMENT NO. 15—CLASSIFICATION OF EXPENDITURES—Continued.**

| | Capitol Building | Temple of Justice | Historical Society | Public Archives Commission |
|---|---|---|---|---|
| Total appropriation | $42,000 00 | $21,500 10 | $14,000 00 | $1,000 00 |
| DISTRIBUTION OF EXPENDITURES— | | | | |
| Salaries of officers | | | $3,000 00 | |
| Salaries of other employes | | | 2,960 00 | |
| Transportation | | | 327 18 | |
| Subsistence and lodging | | | 93 55 | |
| General office supplies | | | 10 05 | |
| Telegraph and telephone | | $14 40 | 115 31 | |
| Postage | | | 101 40 | |
| Printing | | | 253 20 | |
| Other expenses | $331 17 | 1 10 | 1,914 47 | |
| Light, heat and water | 20,926 97 | 13,667 91 | 632 04 | |
| Regulative | 3,484 36 | | 11 50 | |
| Stable and garage | | | | |
| Other maintenance expenses | 145 44 | 81 38 | | |
| MAINTENANCE— | | | | |
| Buildings and fixtures | 1,474 34 | 5,003 41 | 679 60 | $999 00 |
| Grounds and roadways | 1,722 59 | 236 30 | 2 60 | |
| Utility equipment | 53 78 | | 143 97 | |
| Machinery, appliances and plant | 290 40 | 4 00 | | |
| Furniture and equipment | 16 00 | | 683 48 | |
| Other expenses | | | 756 50 | |
| Farm markets | | | | |
| Forage crop investigation | | | | |
| Farm and other operations | | | | |
| Dormitory and household | 12,771 46 | 2,309 57 | 508 34 | |
| Laundry | 135 66 | 51 45 | 19 80 | |
| School and library | | | 152 00 | |
| Clothing and dry goods | | | | |
| Shop expense | 3 70 | | 4 75 | |
| Revolving Fund | | | | |
| CAPITAL OUTLAYS— | | | | |
| Office furniture and equipment | | | | |
| Real properties | | | | |
| Buildings | | | | |
| Fire fighting | | | | |
| Look-out station | | | | |
| Utility equipment | 31 45 | | 469 45 | |
| Machinery, appliances and plant | | | | |
| Library and school | | | | |
| Livestock | | | | |
| General expenses | 175 37 | 100 45 | | |
| Amount expended | $41,562 69 | $21,469 97 | $12,839 19 | $999 00 |
| Amount reverting | 437 31 | 30 13 | 1,160 81 | 1 00 |
| Amount re-appropriated | | | | |
| Total | $42,000 00 | $21,500 10 | $14,000 00 | $1,000 00 |

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**STATEMENT NO. 15—CLASSIFICATION OF EXPENDITURES—Continued.**

| | Uniform Law Commission | Bounties on Wild Animals | Interest and Redemption of Bonds and Warrants | Reliefs | Cost Bills on Conviction of Felony |
|---|---|---|---|---|---|
| Total appropriation | $600 00 | $47,540 50 | $322,779 70 | $47,047 04 | $31,700 00 |
| **DISTRIBUTION OF EXPENDITURES—** | | | | | |
| Salaries of officers | | | | | |
| Salaries of other employes | | | | | |
| Transportation | | | | | |
| Subsistence and lodging | | | | | |
| General office supplies | | | | | |
| Telegraph and telephone | | | | | |
| Postage | | | | | |
| Printing | | | | | |
| Other expenses | | | | | |
| Light, heat and water | | | | | |
| Regulative | | | | | |
| Stable and garage | | | | | |
| Other maintenance expenses | | | | | |
| **MAINTENANCE—** | | | | | |
| Buildings and fixtures | | | | | |
| Grounds and roadways | | | | | |
| Utility equipment | | | | | |
| Machinery, appliances and plant | | | | | |
| Furniture and equipment | | | | | |
| Other expenses | | | | | |
| Farm markets | | | | | |
| Forage crop investigation | | | | | |
| Farm and other operations | | | | | |
| Dormitory and household | | | | | |
| Laundry | | | | | |
| School and library | | | | | |
| Clothing and dry goods | | | | | |
| Shop expense | | | | | |
| Revolving Fund | | | | | |
| **CAPITAL OUTLAYS—** | | | | | |
| Office furniture and equipment | | | | | |
| Real properties | | | | | |
| Buildings | | | | | |
| Fire fighting | | | | | |
| Look-out station | | | | | |
| Utility equipment | | | | | |
| Machinery, appliances and plant | | | | | |
| Library and school | | | | | |
| Livestock | | | | | |
| General expenses | | | | | |
| Amount expended | | $38,533 00 | $299,539 80 | $39,107 99 | $21,995 15 |
| Amount reverting | $600 00 | 9,007 50 | 23,239 90 | 7,939 05 | 9,704 85 |
| Amount re-appropriated | | | | | |
| Total | $600 00 | $47,540 50 | $322,779 70 | $47,047 04 | $31,700 00 |

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**STATEMENT NO. 15—CLASSIFICATION OF EXPENDITURES—Continued.**

| | Judgments | Local Improvement Assessments | Parole Department | Transportation of Convicts, etc. |
|---|---|---|---|---|
| Total appropriation | $5,140 67 | $26,358 39 | $25,000 00 | $60,000 00 |
| DISTRIBUTION OF EXPENDITURES— | | | | |
| Salaries of officers | | | | |
| Salaries of other employes | | | $10,599 72 | $20,910 50 |
| Transportation | | | 5,115 31 | 27,968 94 |
| Subsistence and lodging | | | 2,820 41 | 6,063 10 |
| General office supplies | | | 43 67 | 3 45 |
| Telegraph and telephone | | | 514 36 | 306 33 |
| Postage | | | 301 36 | 10 |
| Printing | | | 20 35 | |
| Other expenses | | | 186 12 | 34 85 |
| Light, heat and water | | | | 103 44 |
| Regulative | | | 600 74 | 2 70 |
| Stable and garage | | | 119 52 | 519 17 |
| Other maintenance expenses | | | | |
| MAINTENANCE— | | | | |
| Buildings and fixtures | | | | |
| Grounds and roadways | | | | |
| Utility equipment | | | | |
| Machinery, appliances and plant | | | | |
| Furniture and equipment | | | | |
| Other expenses | | | | |
| Farm markets | | | | |
| Forage crop investigation | | | | |
| Farm and other operations | | | | |
| Dormitory and household | | | | |
| Laundry | | | | |
| School and library | | | | |
| Clothing and dry goods | | | | |
| Shop expense | | | 50 | 65 |
| Revolving Fund | | | | |
| CAPITAL OUTLAYS— | | | | |
| Office furniture and equipment | | | 81 00 | |
| Real properties | | | | |
| Buildings | | | | |
| Fire fighting | | | | |
| Look-out station | | | | |
| Utility equipment | | | | |
| Machinery, appliances and plant | | | | |
| Library and school | | | | |
| Livestock | | | | |
| General expenses | | | | |
| Amount expended | $5,110 67 | $26,358 39 | $20,403 06 | $55,913 23 |
| Amount reverting | 30 00 | | 4,596 94 | 4,086 77 |
| Amount re-appropriated | | | | |
| Total | $5,140 67 | $26,358 39 | $25,000 00 | $60,000 00 |

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**STATEMENT NO. 15—CLASSIFICATION OF EXPENDITURES—Continued.**

| | State Penitentiary | Jute Mill | School for Girls | Eastern State Hospital |
|---|---|---|---|---|
| Total appropriations | $268,400 00 | $201,940 00 | $191,500 00 | $458 800 00 |
| **DISTRIBUTION OF EXPENDITURES—** | | | | |
| Transportation | | | | |
| Salaries of officers | $6,000 00 | | $3,600 00 | $7,999 92 |
| Salaries of other employes | 11,560 40 | | 3,018 71 | 5,485 80 |
| Florence Crittenden Home, Seattle | | | | |
| White Shield Home, Tacoma | | | | |
| Florence Crittenden Home, Spokane | | | | |
| Lebanon Home, Ballard | | | | |
| Ladies' G. A. R. Home, Puyallup | | | | |
| Salvation Army Home, Spokane | | | | |
| Theodora Home, Seattle | | | | |
| General expense | 4,114 48 | $26,234 56 | 1,757 87 | 4,784 15 |
| Light, heat and water | 22,418 49 | 8,850 24 | 13,543 78 | 51,308 27 |
| Medical Department | 6,702 65 | | 3,337 08 | 82,289 63 |
| Kitchen and dining-room | 66,091 97 | | 15,060 28 | 125,444 93 |
| Dormitory and household | 2,291 64 | | 5,995 22 | 15,155 72 |
| Laundry | 4,965 72 | | 1,129 78 | 5,993 59 |
| School and library | 384 57 | | 4,389 16 | 968 08 |
| Clothing and dry goods | 14,017 44 | | 3,065 17 | 26,464 61 |
| Shop expense | 2,716 71 | | 28 44 | 470 28 |
| Regulative | 52,646 58 | | 1,322 01 | 64 90 |
| Stable and garage | 1,288 19 | | 489 25 | 3,282 19 |
| Other expenses | 94 35 | | 4,174 87 | |
| **MAINTENANCE—** | | | | |
| Buildings and fixtures | 6,860 86 | | 1,258 10 | 10,785 61 |
| Grounds and roadways | 1,368 22 | | 702 80 | 1,897 64 |
| Utility equipment | 706 19 | | 492 91 | 1,186 37 |
| Machinery, appliances and plant | 540 67 | | 559 91 | 297 63 |
| Furniture and equipment | 543 40 | | 615 98 | 514 15 |
| Other expenses | 550 35 | | | |
| Wharf | | | | |
| **CAPITAL OUTLAYS—** | | | | |
| Real properties | 6 84 | | 9,136 74 | |
| Buildings | 5,509 88 | | 6,797 19 | 3,074 27 |
| Office furniture and equipment | 280 65 | | 487 90 | 101 10 |
| Household furniture and equipment | 956 21 | | 1,608 75 | 6,038 24 |
| Utility equipment | 1,361 99 | | 1,937 89 | 1,167 35 |
| Machinery, appliances and plant | | | 45,389 23 | 21,005 62 |
| Library and school | 275 91 | | 84 91 | 433 10 |
| Livestock | 735 00 | | 624 21 | 3,477 80 |
| Farm and other operations | 37,346 96 | | 9,071 70 | 54,551 22 |
| Jute | | 168,809 81 | | |
| Mill supplies | | | 1,422 02 | |
| Stores on hand April 30, 1919 | $11,592 06 | $1,977 59 | $1,861 34 | $5,674 86 |
| Total distribution | $265,928 68 | $202,394 22 | $141,631 08 | $439,867 08 |
| Inventory of stores April 1, 1917 | 22,244 39 | 474 69 | 1,924 81 | 13,770 01 |
| Total expended | $243,684 29 | $201,919 53 | $139,706 27 | $426,097 07 |
| Reversions | 24,715 71 | 20 47 | 51,793 73 | 32,702 93 |
| Re-appropriations | | | | |
| Total appropriation | $268,400 00 | $201,940 00 | $191,500 00 | $458 800 00 |

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**STATEMENT NO. 15—CLASSIFICATION OF EXPENDITURES—Continued.**

| | Northern Hospital | Western Hospital | Miscellaneous Charitable Appropriations | School for Blind | Deaf |
|---|---|---|---|---|---|
| Total appropriations | $533,156 00 | $627,084 00 | $15,000 00 | $104,424 98 | $140,400 00 |
| DISTRIBUTION OF EXPENDITURES— | | | | | |
| Transportation | | | | | $1,446 15 |
| Salaries of officers | $7,999 92 | $8,191 32 | | $3,600 00 | 3,600 00 |
| Salaries of other employes | 5,792 34 | 6,624 47 | | 1,631 12 | 1,635 00 |
| Florence Crittenden Home, Seattle | | | 3,000 00 | | |
| White Shield Home, Tacoma | | | 3,000 00 | | |
| Florence Crittenden Home, Spokane | | | 3,000 00 | | |
| Lebanon Home, Ballard | | | 1,500 00 | | |
| Ladies' G. A. R. Home, Puyallup | | | 1,500 00 | | |
| Salvation Army Home, Spokane | | | 1,500 00 | | |
| Theodora Home, Seattle | | | 1,500 00 | | |
| General expense | 2,122 66 | 3,570 79 | | 1,384 45 | 1,391 22 |
| Light, heat and water | 43,557 90 | 51,836 85 | | 7,506 09 | 14,413 12 |
| Medical Department | 65,372 97 | 114,687 37 | | 745 02 | 2,101 90 |
| Kitchen and dining-room | 90,609 50 | 147,470 92 | | 14,783 61 | 21,639 60 |
| Dormitory and household | 11,661 91 | 13,587 31 | | 5,833 80 | 10,145 07 |
| Laundry | 5,770 96 | 6,637 56 | | 1,771 65 | 2,290 27 |
| School and library | 526 95 | 1,414 97 | | 10,674 83 | 24,436 57 |
| Clothing and dry goods | 18,274 63 | 27,866 19 | | 9 20 | 934 25 |
| Shop expense | 1,110 59 | 2,967 37 | | 418 84 | 3,352 99 |
| Regulative | 638 87 | 146 36 | | 6 30 | 59 32 |
| Stable and garage | 2,546 89 | 13,644 61 | | 677 69 | 1,992 23 |
| Other expenses | 66 66 | 54 12 | | 387 11 | 329 25 |
| MAINTENANCE— | | | | | |
| Buildings and fixtures | 19,358 44 | 9,396 05 | | 2,891 60 | 1,522 73 |
| Grounds and roadways | 1,023 63 | 3,441 39 | | 224 45 | 67 44 |
| Utility equipment | 752 55 | 1,575 69 | | | 23 10 |
| Machinery, appliances and plant | 6,970 44 | 3,778 52 | | 60 00 | 471 17 |
| Furniture and equipment | 1,421 79 | 225 73 | | | 824 98 |
| Other expenses | | 51 46 | | | 70 56 |
| Wharf | | | | | |
| CAPITAL OUTLAYS— | | | | | |
| Real properties | 5,906 75 | 399 43 | | 9,575 00 | |
| Buildings | 111,636 08 | 36,990 58 | | 34,948 42 | 40,003 58 |
| Office furniture and equipment | 76 93 | 232 85 | | 3 00 | |
| Household furniture and equipment | 11,064 93 | 3,148 64 | | 1,192 80 | 233 29 |
| Utility equipment | 1,757 06 | 3,738 26 | | 873 30 | 500 00 |
| Machinery, appliances and plant | 44,050 30 | 11,093 46 | | 165 75 | 40 74 |
| Library and school | | 925 41 | | 2,015 37 | |
| Livestock | 73.06 | 33 29 | | | |
| Farm and other operations | 17,143 35 | 75,018 69 | | 1,212 06 | 2,682 25 |
| Jute | | | | | |
| Mill supplies | | | | | |
| Stores on hand April 30, 1919 | $17,567 09 | $15,833 08 | | $2,921 50 | $2,406 95 |
| Total distribution | $494,795 14 | $564,582 74 | | $105,514 96 | $138,663 65 |
| Inventory of stores April 1, 1917 | 16,403 99 | 19,822 20 | | 1,553 88 | 1,984 03 |
| Total expended | $478,391 15 | $544,760 54 | $15,000 00 | $103,961 08 | $136,679 62 |
| Reversions | 54,764 85 | 12,972 46 | | 463 90 | 3,720 38 |
| Re-appropriations | | 69,351 00 | | | |
| Total appropriation | $533,156 00 | $627,084 00 | $15,000 00 | $104,424 98 | $140,400 00 |

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**STATEMENT NO. 15—CLASSIFICATION OF EXPENDITURES—Concluded.**

| | Training School | Feeble Minded | Reformatory | Soldiers' Home | Veterans' Home |
|---|---|---|---|---|---|
| **Total appropriations** | $60,488 35 | $393 340 00 | $245,853 00 | $158,100 00 | $182,200 00 |
| **DISTRIBUTION OF EXPENDITURES—** | | | | | |
| Transportation | | | | | |
| Salaries of officers | | $4,800 00 | $6,000 00 | $2,500 08 | $3,600 00 |
| Salaries of other employes | | 4,207 11 | 6,236 08 | 7,265 00 | 4,667 75 |
| Florence Orittenden Home, Seattle | | | | | |
| White Shield Home, Tacoma | | | | | |
| Florence Orittenden Home, Spokane | | | | | |
| Lebanon Home, Ballard | | | | | |
| Ladies' G. A. R. Home, Puyallup | | | | | |
| Salvation Army Home, Spokane | | | | | |
| Theodora Home, Seattle | | | | | |
| General expense | $2,976 57 | 1,372 52 | 2,871 65 | 900 61 | 1,510 07 |
| Light, heat and water | 6,288 94 | 38,256 84 | 33,892 89 | 8,071 09 | 24,542 54 |
| Medical Department | 1,905 07 | 38,319 50 | 4,545 98 | 7,245 68 | 16,534 07 |
| Kitchen and dining-room | 12,281 55 | 97,480 01 | 40,897 27 | 39,778 95 | 57,824 63 |
| Dormitory and household | 1,805 84 | 7,290 97 | 9,178 96 | 3,564 24 | 5,891 84 |
| Laundry | 638 94 | 5,621 31 | 840 88 | 2,421 00 | 4,093 86 |
| School and library | 1,179 37 | 6,465 91 | 2,733 79 | | |
| Clothing and dry goods | 5,250 27 | 11,341 70 | 4,194 60 | 6,614 48 | 4,317 25 |
| Shop expense | 603 48 | 522 73 | 10,810 92 | 468 42 | 2 45 |
| Regulative | 1,841 93 | 144 98 | 20,301 56 | 352 50 | 64 52 |
| Stable and garage | 677 24 | 2,010 46 | 11,063 16 | 21 90 | 1,844 60 |
| Other expenses | 966 52 | 3,429 40 | 1,585 27 | 7 21 | |
| **MAINTENANCE—** | | | | | |
| Buildings and fixtures | 3,017 61 | 227 89 | 5,863 33 | 8,121 08 | 5,895 59 |
| Grounds and roadways | 40 20 | 217 92 | 1,595 76 | 1,530 25 | 1,695 00 |
| Utility equipment | 843 74 | 777 03 | 81 00 | | 26 22 |
| Machinery, appliances and plant | 1,792 35 | 1,906 01 | 921 03 | | 9,924 66 |
| Furniture and equipment | 742 49 | 185 96 | 277 27 | 225 00 | 47 63 |
| Other expenses | | 500 05 | | | 44 00 |
| Wharf | | | | | 1,155 61 |
| **CAPITAL OUTLAYS—** | | | | | |
| Real properties | 3,988 54 | 2,626 83 | 5,123 30 | 2,041 80 | 6,692 90 |
| Buildings | 5,539 40 | 24,464 63 | 6,737 65 | 43,855 96 | 25,500 00 |
| Office furniture and equipment | 42 53 | 541 90 | 2 75 | | 125 41 |
| Household furniture and equipment | 1,417 57 | 3,452 29 | 6,350 16 | 4,549 87 | 5,697 09 |
| Utility equipment | 139 16 | 4,765 06 | 7,100 96 | 1,600 00 | 971 76 |
| Machinery, appliances and plant | 2,670 47 | 15,239 38 | 5,824 76 | | |
| Library and school | | 280 31 | | | |
| Livestock | | 2,328 60 | 897 52 | | |
| Farm and other operations | 6,227 32 | 9,217 77 | 19,469 50 | 10,513 01 | 1,996 40 |
| Jute | | | | | |
| Mill supplies | | | | | |
| **Stores on hand April 30, 1919** | *$582 37 | $20,921 56 | $9,870 41 | $6,928 98 | *$2,966 60 |
| **Total distribution** | $62,294 73 | $308,016 58 | $225,123 35 | $158,577 11 | $181,699 25 |
| **Inventory of stores April 1, 1917** | 1,811 09 | 8,923 93 | 6,121 94 | 6,899 05 | |
| Total expended | $60,483 64 | $299,982 65 | $219,001 41 | $151,678 06 | $181,699 25 |
| Reversions | 4 71 | 93,357 35 | 26,851 59 | 6,421 94 | 500 75 |
| Re-appropriations | | | | | |
| **Total appropriation** | $60,488 35 | $393 340 00 | $245,853 00 | $158,100 00 | $182,200 00 |

* Overdrawn.

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## DISTRIBUTION OF EXPENDITURES, ALL FUNDS, APRIL 1, 1917, to MARCH 31, 1919.

| Acct. | | Grand Total All Funds | General Fund | University Fund | University Current Fund | Washington State College | Agricultural College Current | Scientific School Current | Adams Fund |
|---|---|---|---|---|---|---|---|---|---|
| | Total appropriations | $26,276,548 04 | $8,400,483 13 | $1,229,177 95 | $40,241 87 | $775,158 06 | $53,160 78 | $71,684 41 | ..... |
| | Total expenditures | *31,190,259 54 | 6,787,824 91 | 1,182,320 01 | 40,241 87 | 775,152 82 | 53,160 78 | 71,683 59 | $27,428 31 |
| | Unexpended balance | 5,442,292 28 | 1,612,658 22 | 46,857 94 | ..... | 5 24 | ..... | 82 | ..... |
| 1 | Salaries of officers | $796,666 59 | $623,543 10 | $41,404 63 | ..... | $31,471 05 | $4,020 81 | $5,774 94 | ..... |
| 2 | Salaries of other employes | 1,449,719 18 | 1,111,913 46 | 89,838 90 | $19 55 | 28,717 37 | 3,370 66 | 5,070 58 | $36 85 |
| 3 | Transportation | 188,901 74 | 130,854 59 | 3,037 30 | 166 70 | 9,572 67 | ..... | ..... | 275 52 |
| 4 | Subsistence and lodging | 160,206 54 | 123,524 88 | 1,759 47 | 16 55 | 8,082 39 | ..... | ..... | 354 74 |
| 5 | General office supplies | 60,224 93 | 38,796 24 | 3,950 59 | 233 83 | 4,363 71 | ..... | ..... | 71 16 |
| 6 | Telegraph and telephone | 47,811 44 | 22,442 25 | 5,976 04 | 165 40 | 5,686 00 | ..... | ..... | 8 86 |
| 7 | Postage | 121,951 02 | 97,916 26 | 4,732 81 | 210 00 | 10,460 52 | ..... | ..... | 2 37 |
| 8 | Stationery and printing | 224,329 59 | 148,090 96 | 13,234 98 | 195 75 | 18,608 43 | 439 77 | 304 32 | 25 60 |
| 9 | Other expenses | 207,068 56 | 140,779 73 | 453 50 | ..... | 2,355 61 | ..... | ..... | ..... |
| 15 | Light, heat and water | 687,445 66 | 366,972 72 | 83,174 25 | 5,191 50 | 68,714 87 | 3,567 87 | 8,117 77 | ..... |
| 16 | Medical Department | 355,186 51 | 343,786 87 | 537 30 | ..... | ..... | ..... | ..... | ..... |
| 17 | Kitchen and dining-room | 841,427 24 | 731,363 22 | 526 31 | ..... | 121 79 | ..... | ..... | ..... |
| 18 | Dormitory and household | 226,749 21 | 100,028 00 | 39,306 81 | 180 50 | 19,916 53 | 2,172 74 | 1,804 40 | ..... |
| 19 | Laundry | 47,819 02 | 42,215 58 | 385 10 | 32 41 | 298 79 | ..... | ..... | ..... |
| 20 | School and library | 1,706,308 72 | 69,758 60 | 700,095 19 | 33,287 32 | 271,950 33 | 34,753 35 | 36,215 23 | ..... |
| 21 | Clothing and dry goods | 175,799 16 | 122,868 45 | 16 20 | ..... | 804 18 | ..... | ..... | ..... |
| 22 | Shop expense | 39,475 54 | 23,852 74 | 52 72 | ..... | 7,859 11 | ..... | 280 00 | ..... |
| 23 | Regulative | 110,310 38 | 81,848 20 | 10,459 31 | 14 65 | 46 97 | ..... | ..... | ..... |
| 24 | Stable and garage | 107,359 00 | 85,884 33 | 1,904 89 | 20 16 | 4,668 27 | 65 00 | 115 00 | 79 68 |
| 25 | Other expense | 25,341 48 | 14,130 30 | ..... | ..... | ..... | ..... | ..... | ..... |
| 26 | Hatcheries | 110,632 04 | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 30 | Buildings and fixtures | 186,273 83 | 86,768 60 | 41,060 92 | 191 64 | 21,311 72 | ..... | 4,417 79 | ..... |
| 31 | Grounds and roadways | 62,961 25 | 18,220 35 | 31,481 04 | 279 21 | 4,634 51 | 452 65 | 202 50 | ..... |
| 32 | Utility equipment | 18,784 21 | 7,508 42 | 921 35 | ..... | 1,551 16 | 40 00 | 80 00 | ..... |
| 33 | Machinery, appliances and plant | 52,618 89 | 28,464 60 | 9,526 03 | 27 74 | 6,135 08 | 105 60 | ..... | ..... |
| 34 | Furniture and equipment | 20,224 43 | 10,880 15 | 848 66 | 8 96 | 2,119 81 | 175 00 | 660 50 | ..... |
| 35 | Other expenses | 6,165 94 | 2,066 67 | ..... | ..... | ..... | ..... | ..... | ..... |
| 36 | Floating equipment (not chargeable elsewhere) | 4,621 46 | 1,355 61 | ..... | ..... | ..... | ..... | ..... | ..... |
| 38 | Nautical School | 573 52 | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 40 | Real properties | 161,715 38 | 61,872 49 | 1,218 80 | ..... | 24,374 04 | ..... | ..... | ..... |
| 41 | Buildings | 818,064 71 | 376,408 57 | 8,820 39 | ..... | 25,100 53 | ..... | ..... | ..... |
| 42 | Office furniture and equipment | 64,114 41 | 32,968 47 | 14,239 95 | ..... | 5,566 38 | ..... | ..... | 32 45 |
| 43 | Household furniture and equipment | 61,622 09 | 45,814 19 | 1,395 94 | ..... | 2,296 45 | ..... | ..... | ..... |
| 44 | Utility equipment | 53,576 20 | 36,060 54 | 1,210 47 | ..... | 1,425 09 | ..... | ..... | 9 25 |
| 45 | Machinery, appliances and plant | 186,972 90 | 146,455 94 | 5,645 50 | ..... | 22,643 04 | ..... | ..... | 523 25 |
| 46 | Library and school | 114,758 02 | 44,803 35 | 48,540 84 | ..... | 13,698 32 | ..... | ..... | 75 00 |
| 47 | Livestock | 16,484 01 | 9,159 47 | 425 00 | ..... | 6,661 54 | ..... | ..... | 50 00 |

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| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 48 | Other property assets | 49,183 08 | 2,220 00 | | | 36 00 | | | |
| .. | Distribution of school tax receipts | 2,258,067 71 | | | | | | | |
| .. | General expense | 365,320 36 | 55,267 42 | | | | | | |
| .. | Extradition expense | 12,497 29 | 12,497 29 | | | | | | |
| .. | Rewards | 700 00 | 700 00 | | | | | | |
| .. | Governor's Mansion | 8,918 26 | 8,918 26 | | | | | | |
| .. | Court costs | 88 34 | 88 34 | | | | | | |
| .. | Indexing Session Laws | 300 00 | 300 00 | | | | | | |
| .. | Local improvement assessments | 40,265 89 | 26,358 39 | 7,139 82 | | | | | |
| .. | Reliefs | 42,839 63 | 39,107 99 | | | | | | |
| .. | Compensation | 2,595 869 46 | | | | | | | |
| .. | Pensions | 539,181 45 | | | | | | | |
| .. | Burial | 52,263 75 | | | | | | | |
| .. | Refund | 52,851 99 | | | | | | | |
| .. | Administrative expense | 48,121 88 | | | | | | | |
| .. | Medical aid | 340 40 | | | | | | | |
| .. | Awards | 213,649 05 | | | | | | | |
| .. | Bounties on seals | 312 00 | | | | | | | |
| .. | Outstanding warrants and interest | 415 774 52 | | | | | | | |
| .. | Primary surveys | 1,070 57 | | | | | | | |
| .. | Highway construction and maintenance | 6,064,327 72 | | | | | | | |
| .. | Permanent investments | 7,279,661 10 | | | | | | | |
| .. | Advertising | 45,175 01 | 45,175 01 | | | | | | |
| .. | License number plates | 93,717 58 | 93,717 58 | | | | | | |
| .. | Pictures of Members of Legislature | 140 00 | 140 00 | | | | | | |
| .. | Legislative expense | 222,741 55 | 222,741 55 | | | | | | |
| .. | Slaughter of condemned bovine animals | 14,396 54 | 14,396 54 | | | | | | |
| .. | Tuberculosis hospitals | 109,911 92 | 109,911 92 | | | | | | |
| .. | Farm markets | 3,124 34 | 3,124 34 | | | | | | |
| .. | Forage crop investigations | 4,414 53 | 4,414 53 | | | | | | |
| .. | Farm and other operations | 574,469 00 | 250,301 66 | | | $143,892 56 | $3,997 33 | $8,541 56 | $25,893 59 |
| .. | Jute | 163,809 81 | 163,809 81 | | | | | | |
| .. | Mill supplies | 1,422 02 | 1,422 02 | | | | | | |
| .. | Fire fighting | 13,442 47 | 13,442 47 | | | | | | |
| .. | Look-out stations | 552 84 | 552 84 | | | | | | |
| .. | Deportation of alien insane | 9,098 40 | 9,098 40 | | | | | | |
| .. | Bounties on wild animals | 38,533 00 | 38,533 00 | | | | | | |
| .. | Interest and redemption of bonds | 299,539 80 | 299,539 80 | | | | | | |
| .. | Cost bills on conviction of felony | 21,995 15 | 21,995 15 | | | | | | |
| .. | Judgments | 5,110 67 | 5,110 67 | | | | | | |
| .. | Charitable | 15,000 00 | 15,000 00 | | | | | | |
| .. | Stores on hand at end of biennium | 95,327 96 | 94,005 95 | | | | | | |
| | Total | $31,303,690 84 | $6,889,768 92 | | | | | | |
| | Less inventory of stores April 1, 1917 | 113,431 30 | 101,944 01 | | | | | | |
| | Total expenditures | *$31,190,259 54 | $6,787,824 91 | $1,182,320 01 | $40,241 87 | $775,152 82 | $53,160 78 | $71,683 59 | $27,428 31 |

* Includes $10,260,526.38 non-appropriation fund.

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## DISTRIBUTION OF EXPENDITURES, ALL FUNDS, APRIL 1, 1917, TO MARCH 31, 1919—Continued.

| Acct. | | Current School Fund | Accident Permanent | Agricultural Permanent | C., E., P. and R. I. Permanent | Normal School Permanent | Permanent School | Scientific School Permanent | University Permanent |
|---|---|---|---|---|---|---|---|---|---|
| | Total appropriations | $2,258,067 71 | $2,317,117 02 | $126,915 85 | $184,993 23 | $155,735 00 | $4,244,000 00 | $177,900 00 | $73,000 00 |
| | Total expenditures | | | | | | | | |
| 2 | Salaries of other employes | | | | | | | | |
| 1 | Salaries of officers | | | | | | | | |
| 2 | Salaries of other employes | | | | | | | | |
| 3 | Transportation | | | | | | | | |
| 4 | Subsistence and lodging | | | | | | | | |
| 5 | General office supplies | | | | | | | | |
| 6 | Telegraph and telephone | | | | | | | | |
| 7 | Postage | | | | | | | | |
| 8 | Stationery and printing | | | | | | | | |
| 9 | Other expenses | | | | | | | | |
| 15 | Light, heat and water | | | | | | | | |
| 16 | Medical Department | | | | | | | | |
| 17 | Kitchen and dining-room | | | | | | | | |
| 18 | Dormitory and household | | | | | | | | |
| 19 | Laundry | | | | | | | | |
| 20 | School and library | | | | | | | | |
| 21 | Clothing and dry goods | | | | | | | | |
| 22 | Shop expense | | | | | | | | |
| 23 | Regulative | | | | | | | | |
| 24 | Stable and garage | | | | | | | | |
| 25 | Other expense | | | | | | | | |
| 26 | Hatcheries | | | | | | | | |
| 30 | Buildings and fixtures | | | | | | | | |
| 31 | Grounds and roadways | | | | | | | | |
| 32 | Utility equipment | | | | | | | | |
| 33 | Machinery, appliances and plant | | | | | | | | |
| 34 | Furniture and equipment | | | | | | | | |
| 35 | Other expenses | | | | | | | | |
| 36 | Floating equipment (not chargeable elsewhere) | | | | | | | | |
| 38 | Nautical School | | | | | | | | |
| 40 | Real properties | | | | | | | | |
| 41 | Buildings | | | | | | | | |
| 42 | Office furniture and equipment | | | | | | | | |
| 43 | Household furniture and equipment | | | | | | | | |
| 44 | Utility equipment | | | | | | | | |
| 45 | Machinery, appliances and plant | | | | | | | | |
| 46 | Library and school | | | | | | | | |
| 47 | Livestock | | | | | | | | |

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|---|---|---|---|---|---|---|---|---|---|
| 48 | Other property assets | | | | | | | | |
| .. | Distribution of school tax receipts | $2,258,067 71 | | | | | | | |
| .. | General expense | | | | | | | | |
| .. | Extradition expense | | | | | | | | |
| .. | Rewards | | | | | | | | |
| .. | Governor's Mansion | | | | | | | | |
| .. | Court costs | | | | | | | | |
| .. | Indexing Session Laws | | | | | | | | |
| .. | Local improvement assessments | | | | | | | | |
| .. | Reliefs | | | | | | | | |
| .. | Compensation | | | | | | | | |
| .. | Pensions | | | | | | | | |
| .. | Burial | | | | | | | | |
| .. | Refund | | | | | | | | |
| .. | Administrative expense | | | | | | | | |
| .. | Medical aid | | | | | | | | |
| .. | Awards | | | | | | | | |
| .. | Bounties on seals | | | | | | | | |
| .. | Outstanding warrants and interest | | | | | | | | |
| .. | Primary surveys | | | | | | | | |
| .. | Highway construction and maintenance | | | | | | | | |
| .. | Permanent investments | | $2,317,117 02 | $126,915 85 | $184,993 23 | $155,735 00 | $4,244,000 00 | $177,900 00 | $73,000 00 |
| .. | Advertising | | | | | | | | |
| .. | License number plates | | | | | | | | |
| .. | Pictures of Members of Legislature | | | | | | | | |
| .. | Legislative expense | | | | | | | | |
| .. | Slaughter of condemned bovine animals | | | | | | | | |
| .. | Tuberculosis hospitals | | | | | | | | |
| .. | Farm markets | | | | | | | | |
| .. | Forage crop investigations | | | | | | | | |
| .. | Farm and other operations | | | | | | | | |
| .. | Jute | | | | | | | | |
| .. | Mill supplies | | | | | | | | |
| .. | Fire fighting | | | | | | | | |
| .. | Look-out stations | | | | | | | | |
| .. | Deportation of alien insane | | | | | | | | |
| .. | Bounties on wild animals | | | | | | | | |
| .. | Interest and redemption of bonds | | | | | | | | |
| .. | Cost bills on conviction of felony | | | | | | | | |
| .. | Judgments | | | | | | | | |
| .. | Charitable | | | | | | | | |
| .. | Stores on hand at end of biennium | | | | | | | | |
| | Total | | | | | | | | |
| | Less inventory of stores April 1, 1917 | | | | | | | | |
| | Total expenditures | $2,258,067 71 | $2,317,117 02 | $126,915 85 | $184,993 23 | $155,735 00 | $4,244,000 00 | $177,900 00 | $73,000 00 |

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## DISTRIBUTION OF EXPENDITURES, ALL FUNDS, APRIL 1, 1917, TO MARCH 31, 1919—Continued.

| Acct. | | Hatch Fund | Morrill Fund | Smith-Lever Fund | College Fund | Bellingham Normal School Fund | Cheney Normal School | Ellensburg Normal School | Normal School Current |
|---|---|---|---|---|---|---|---|---|---|
| | Total appropriations | | | | | $243 625 86 | $218,476 96 | $176,498 20 | $81,201 58 |
| | Total expenditures | $31,008 46 | $99,338 84 | $54,796 46 | $232,228 47 | 233,759 65 | 217,577 06 | 176,498 20 | 81,201 58 |
| | Unexpended balance | | | | | 9,866 21 | 899 90 | | |
| 1 | Salaries of officers | $2,441 66 | | $4,647 06 | $3,380 55 | $11,303 30 | $8,083 21 | $13,603 32 | $6,618 96 |
| 2 | Salaries of other employes | 3,070 40 | | 7,706 81 | 3,529 07 | 7,384 74 | 7,466 20 | 7,600 47 | 4,153 97 |
| 3 | Transportation | 672 03 | | 6,000 70 | 2,701 75 | 997 09 | 1,014 24 | 1,149 77 | |
| 4 | Subsistence and lodging | 402 80 | | 7,352 04 | 2,951 47 | 619 70 | 550 55 | 1,071 65 | |
| 5 | General office supplies | 244 62 | | 930 79 | 938 00 | 480 21 | 664 18 | 928 33 | |
| 6 | Telegraph and telephone | 37 21 | | 911 99 | 930 77 | 763 99 | 1,190 81 | 941 88 | |
| 7 | Postage | 469 52 | | 44 89 | 533 71 | 520 47 | 824 48 | 826 78 | |
| 8 | Stationery and printing | 2,876 90 | | 3,396 78 | 18,846 79 | 3,581 41 | 1,693 65 | 2,338 44 | 120 00 |
| 9 | Other expenses | | | | 4,778 18 | 946 65 | 140 50 | 1,549 00 | |
| 15 | Light, heat and water | 7 25 | | 16 45 | 10,064 35 | 13,558 61 | 30,564 14 | 12,775 67 | 1,794 10 |
| 16 | Medical Department | | | | 35 20 | 950 00 | 265 00 | | 280 00 |
| 17 | Kitchen and dining-room | | | | 9,073 11 | | 594 00 | | |
| 18 | Dormitory and household | 30 00 | | | 1,985 66 | 8,071 02 | 10,725 09 | 4,215 71 | 3,894 40 |
| 19 | Laundry | | | 37 | 872 96 | 47 30 | 567 69 | 115 40 | |
| 20 | School and library | 210 00 | 99,338 84 | | 46,180 95 | 138,655 34 | 119,164 59 | 82,331 15 | 62,191 01 |
| 21 | Clothing and dry goods | 162 51 | | | 330 54 | 558 00 | | | |
| 22 | Shop expense | 58 90 | | 18 35 | 4,724 01 | 1,537 00 | | 1,609 33 | 697 00 |
| 23 | Regulative | | | | 1,002 83 | | | 595 85 | |
| 24 | Stable and garage | | | 156 85 | 4,743 77 | 4,184 19 | 2,639 46 | | 504 10 |
| 25 | Other expense | | | | 127 98 | | | | |
| 26 | Hatcheries | | | | | | | | |
| 30 | Buildings and fixtures | | | | | 5,540 20 | 6,645 18 | 2,479 97 | 800 00 |
| 31 | Grounds and roadways | | | 256 05 | 3,274 04 | 837 92 | 3,640 36 | 186 23 | 673 04 |
| 32 | Utility equipment | | | | 533 41 | 4 55 | | 84 80 | |
| 33 | Machinery, appliances and plant | | | 60 00 | 518 08 | 5,819 06 | 138 15 | 338 53 | |
| 34 | Furniture and equipment | 10 00 | | 4 00 | 1,310 73 | 1,800 13 | | 3 72 | |
| 35 | Other expenses | 25 50 | | | 517 59 | 2,021 72 | | | |
| 36 | Floating equipment (not chargeable elsewhere) | | | | | | | | |
| 38 | Nautical School | | | | | | | | |
| 40 | Real properties | | | | 187 55 | 824 12 | 500 00 | 3,202 94 | |
| 41 | Buildings | | | | 16,208 00 | 15,223 45 | 17,185 26 | 30,719 90 | |
| 42 | Office furniture and equipment | 390 50 | | 1,764 34 | 515 19 | 2 09 | 607 15 | 1,433 41 | |
| 43 | Household furniture and equipment | | | 103 95 | 3,409 10 | | 358 55 | 1,929 46 | |
| 44 | Utility equipment | 82 00 | | 55 03 | 1,237 66 | | 180 00 | 750 00 | |
| 45 | Machinery, appliances and plant | 331 35 | | 237 14 | 3,979 87 | 4,116 83 | 232 30 | 32 95 | |
| 46 | Library and school | 59 69 | | | 2,454 00 | 18 16 | 1,695 32 | 3,405 34 | |
| 47 | Livestock | | | | 188 00 | | | | |

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|---|---|---|---|---|---|---|---|---|
| 46 | Other property assets | | | | | | | |
| .. | Distribution of school tax receipts | | | | | | | |
| .. | General expense | | | | | | | |
| .. | Extradition expense | | | | | | | |
| .. | Rewards | | | | | | | |
| .. | Governor's Mansion | | | | | | | |
| .. | Court costs | | | | | | | |
| .. | Indexing Session Laws | | | | | | | |
| .. | Local improvement assessments | | | | | $3,386 40 | | $278 20 |
| .. | Reliefs | | | | | | $247 00 | |
| .. | Compensation | | | | | | | |
| .. | Pensions | | | | | | | |
| .. | Burial | | | | | | | |
| .. | Refund | | | | | | | |
| .. | Administrative expense | | | | | | | |
| .. | Medical aid | | | | | | | |
| .. | Awards | | | | | | | |
| .. | Bounties on seals | | | | | | | |
| .. | Outstanding warrants and interest | | | | | | | |
| .. | Primary surveys | | | | | | | |
| .. | Highway construction and maintenance | | | | | | | |
| .. | Permanent investments | | | | | | | |
| .. | Advertising | | | | | | | |
| .. | License number plates | | | | | | | |
| .. | Pictures of Members of Legislature | | | | | | | |
| .. | Legislative expense | | | | | | | |
| .. | Slaughter of condemned bovine animals | | | | | | | |
| .. | Tuberculosis hospitals | | | | | | | |
| .. | Farm markets | | | | | | | |
| .. | Forage crop investigations | | | | | | | |
| .. | Farm and other operations | 19,485 53 | | 21,133 87 | 79,473 60 | | | |
| .. | Jute | | | | | | | |
| .. | Mill supplies | | | | | | | |
| .. | Fire fighting | | | | | | | |
| .. | Look-out stations | | | | | | | |
| .. | Deportation of alien insane | | | | | | | |
| .. | Bounties on wild animals | | | | | | | |
| .. | Interest and redemption of bonds | | | | | | | |
| .. | Cost bills on conviction of felony | | | | | | | |
| .. | Judgments | | | | | | | |
| .. | Charitable | | | | | | | |
| .. | Stores on hand at end of biennium | | | | | | | |
| | Total | | | | | | | |
| | Less inventory of stores April 1, 1917 | | | | | | | |
| | Total expenditures | $31,068 46 | $99,338 84 | $54,796 46 | $232,228 47 | $233,759 65 | $217,577 06 | $176,498 20 | $81,201 58 |

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## DISTRIBUTION OF EXPENDITURES, ALL FUNDS, APRIL 1, 1917, TO MARCH 31, 1919—Continued.

| Acct. | | C., E., P. and R. I. Current | United States Fund | Accident Fund | Medical Aid | Shore Land Improvement | Military | Game Fund | Fisheries Fund |
|---|---|---|---|---|---|---|---|---|---|
| | Total appropriations | $67,511 65 | | $4,000,000 00 | $1,000,000 00 | $4,782 93 | $726,521 43 | $77,850 00 | $244,006 29 |
| | Total expenditures | 67,511 65 | $171,843 87 | 3,239,497 50 | 278,931 42 | 4,552 81 | 459,549 41 | 77,837 57 | 237,996 13 |
| | Unexpended balance | | | 760,502 50 | 721,068 58 | 230 12 | 266,972 02 | 12 43 | 6,010 16 |
| 1 | Salaries of officers | $2,850 00 | | | $840 00 | | $11,470 00 | $5,600 00 | $8,467 00 |
| 2 | Salaries of other employes | 4,307 90 | | | 2,717 69 | | 79,294 99 | 14,337 31 | 26,737 56 |
| 3 | Transportation | | | $6,671 92 | 787 95 | | 3,923 87 | 6,681 37 | 8,235 48 |
| 4 | Subsistence and lodging | | | | | | 5,902 47 | 4,373 05 | 9,891 75 |
| 5 | General office supplies | | | | | | 2,410 81 | 64 50 | 590 58 |
| 6 | Telegraph and telephone | | | | | | 5,294 03 | 825 05 | 1,902 75 |
| 7 | Postage | | | | | | 1,961 21 | 330 78 | 2,096 22 |
| 8 | Stationery and printing | | | | | | 3,595 15 | 914 02 | 3,421 71 |
| 9 | Other expenses | | | | | | 34,528 57 | 7,756 73 | 7,096 45 |
| 15 | Light, heat and water | 9,171 34 | 45,606 68 | | | | 19,343 99 | 725 08 | 7,977 77 |
| 16 | Medical Department | 4,287 55 | 3,073 68 | | | | 1,990 91 | | |
| 17 | Kitchen and dining-room | 12,026 13 | 87,539 18 | | | | 183 50 | | |
| 18 | Dormitory and household | 2,148 41 | 4,991 06 | | | | 18,688 88 | | |
| 19 | Laundry | 1,760 94 | 1,246 82 | | | | 275 66 | | |
| 20 | School and library | 2,338 26 | 77 00 | | | | 761 47 | | |
| 21 | Clothing and dry goods | 8,587 23 | 14,488 50 | | | | 25,583 02 | 46 55 | 3,338 26 |
| 22 | Shop expense | 1,518 91 | 402 41 | | | | 150 39 | | |
| 23 | Regulative | 5,863 33 | | | | | 6,541 76 | | |
| 24 | Stable and garage | 1,041 47 | 2,556 56 | | | | 5,525 07 | 2 10 | |
| 25 | Other expense | 54 | 21 81 | | | | 201 82 | 686 24 | 2,842 38 |
| 26 | Hatcheries | | | | | | | | 106,845 55 |
| 30 | Buildings and fixtures | | | | | | 8,540 17 | 140 15 | 1,902 77 |
| 31 | Grounds and roadways | 18 83 | 2,926 80 | | | | 1,122 04 | 98 99 | 467 31 |
| 32 | Utility equipment | | 131 69 | | | | 20 80 | 876 63 | 7,073 37 |
| 33 | Machinery, appliances and plant | 45 05 | | | | | 701 77 | | 14 30 |
| 34 | Furniture and equipment | 23 21 | | | | | 1,845 46 | 41 80 | 909 28 |
| 35 | Other expenses | 12 21 | 380 66 | | | | | | 2,077 55 |
| 36 | Floating equipment (not chargeable elsewhere) | | | | | | | | 3,227 35 |
| 38 | Nautical School | | | | | | | | 573 52 |
| 40 | Real properties | | | | | | 233 99 | 83 75 | 1,217 70 |
| 41 | Buildings | 58 70 | | | | | 23,918 90 | 14,303 34 | 19,046 92 |
| 42 | Office furniture and equipment | | | | 689 50 | | 3,335 89 | 166 05 | 1,064 00 |
| 43 | Household furniture and equipment | | 280 45 | | | | 4,335 40 | 566 00 | 1,144 59 |
| 44 | Utility equipment | 3 40 | 28 00 | | | | 3,115 32 | 782 51 | 8,636 93 |
| 45 | Machinery, appliances and plant | | | | | | 113 76 | 57 50 | |
| 46 | Library and school | | | | | | 8 00 | | |
| 47 | Livestock | | | | | | | | |

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|---|---|---|---|---|---|---|---|---|---|
| 48 | Other property assets | | | | | | 46,647 23 | 158 06 | 18 79 |
| .. | Distribution of school tax receipts | | | | | | | | |
| .. | General expense | *1,433 44 | 6,563 26 | | 4,443 96 | $4,552 81 | 132,311 68 | 18,270 01 | |
| .. | Extradition expense | | | | | | | | |
| .. | Rewards | | | | | | | | |
| .. | Governor's Mansion | | | | | | | | |
| .. | Court costs | | | | | | | | |
| .. | Indexing Session Laws | | | | | | | | |
| .. | Local improvement assessments | | | | | | 3,103 08 | | |
| .. | Reliefs | | | | | | 2,578 35 | | 906 29 |
| .. | Compensation | | | 2,595,869 46 | | | | | |
| .. | Pensions | | | 539,181 45 | | | | | |
| .. | Burial | | | 52,263 75 | | | | | |
| .. | Refund | | | 45,510 92 | 7,341 07 | | | | |
| .. | Administrative expense | | | | 48,121 88 | | | | |
| .. | Medical aid | | | | 340 40 | | | | |
| .. | Awards | | | | 213,649 05 | | | | |
| .. | Bounties on seals | | | | | | | | 312 00 |
| .. | Outstanding warrants and interest | | | | | | | | |
| .. | Primary surveys | | | | | | | | |
| .. | Highway construction and maintenance | | | | | | | | |
| .. | Permanent investments | | | | | | | | |
| .. | Advertising | | | | | | | | |
| .. | License number plates | | | | | | | | |
| .. | Pictures of Members of Legislature | | | | | | | | |
| .. | Legislative expense | | | | | | | | |
| .. | Slaughter of condemned bovine animals | | | | | | | | |
| .. | Tuberculosis hospitals | | | | | | | | |
| .. | Farm markets | | | | | | | | |
| .. | Forage crop investigations | | | | | | | | |
| .. | Farm and other operations | 8,344 57 | 13,414 73 | | | | | | |
| .. | Jute | | | | | | | | |
| .. | Mill supplies | | | | | | | | |
| .. | Fire fighting | | | | | | | | |
| .. | Look-out stations | | | | | | | | |
| .. | Deportation of alien insane | | | | | | | | |
| .. | Bounties on wild animals | | | | | | | | |
| .. | Interest and redemption of bonds | | | | | | | | |
| .. | Cost bills on conviction of felony | | | | | | | | |
| .. | Judgments | | | | | | | | |
| .. | Charitable | | | | | | | | |
| .. | Stores on hand at end of biennium | 1,670 23 | †348 22 | | | | | | |
| | Total | | $183,331 16 | | | | | | |
| | Less inventory of stores April 1, 1917 | | 11,487 29 | | | | | | |
| | Total expenditures | $67,511 65 | $171,843 87 | 3,239,497 50 | $278,931 42 | $4,552 81 | $450,549 41 | $77,837 57 | $237,996 13 |

† Overdrawn.

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| Acct. | | Capitol Building Fund | Capitol Building Construction | Harbor Improvement | Oyster Reserve Fund | University Building | Forest Reserve | Smith-Hughes Fund | U. S. Social Hygiene | Public Highway Fund | Permanent Highway Fund |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total appropriations | $450,000 00 | $1,000,000 00 | $60,000 00 | $15,000 00 | $325,000 00 | | | | $2,023,968 76 | $4992,198 18 |
| | Total expenditures | 399,714 89 | 262,168 23 | 50,565 04 | 9,522 53 | 93,516 25 | $91,912 72 | $11,104 30 | $3,076 14 | *1,634,863 97 | 4494,085 29 |
| | Unexpended balance | 50,285 11 | 737,831 77 | 9,434 96 | 5,477 47 | 231,483 75 | | | | 484,582 19 | 498,112 89 |
| 1 | Salaries of officers | | | | | | | | $1,152 00 | 10,000 00 | |
| 2 | Salaries of other employes | | | | | | | 10,804 70 | 430 00 | 31,220 00 | |
| 3 | Transportation | | $306 10 | | $95 04 | | | 93 84 | 820 90 | 4,893 01 | |
| 4 | Subsistence and lodging | | 275 00 | | 77 30 | | | 103 00 | | 1,897 73 | |
| 5 | General office supplies | | | | 45 | | | | | 5,556 93 | |
| 6 | Telegraph and telephone | | | | 75 | | | 1 00 | | 772 67 | |
| 7 | Postage | | | | | | | | | 1,021 00 | |
| 8 | Stationery and printing | | | | 1 15 | | | | 483 64 | 2,161 14 | |
| 9 | Other expenses | | | | 5,288 30 | | | 101 76 | 189 60 | 1,103 98 | |
| 15 | Light, heat and water | | | | 101 25 | | | | | | |
| 16 | Medical Department | | | | | | | | | | |
| 17 | Kitchen and dining-room | | | | | | | | | | |
| 18 | Dormitory and household | | | | | | | | | | |
| 19 | Laundry | | | | | | | | | | |
| 20 | School and library | | | | | | | | | | |
| 21 | Clothing and dry goods | | | | 73 63 | | | | | | |
| 22 | Shop expense | | | | | | | | | | |
| 23 | Regulative | | | | | | | | | | |
| 24 | Stable and garage | | | | 2 66 | | | | | | |
| 25 | Other expense | | | | 3,786 49 | | | | | | |
| 26 | Hatcheries | | | | | | | | | | |
| 30 | Buildings and fixtures | | | | | | | | | | |
| 31 | Grounds and roadways | | | | | | | | | | |
| 32 | Utility equipment | | | | | | | | | | |
| 33 | Machinery, appliances and plant | | | | | | | | | | |
| 34 | Furniture and equipment | | | | | | | | | | |
| 35 | Other expenses | | | | | | | | | | |
| 36 | Floating equipment (not chargeable elsewhere) | | | | 38 50 | | | | | | |
| 38 | Nautical School | | | | | | | | | | |
| 40 | Real properties | | 68,000 00 | | | | | | | | |
| 41 | Buildings | | 177,527 50 | | 18 00 | 93,516 25 | | | | | |
| 42 | Office furniture and equipment | | | | | | | | | 1,319 04 | |
| 43 | Household furniture and equipment | | | | 39 01 | | | | | | |
| 44 | Utility equipment | | | | | | | | | | |
| 45 | Machinery, appliances and plant | | | | | | | | | 2,603 47 | |
| 46 | Library and school | | | | | | | | | | |
| 47 | Livestock | | | | | | | | | | |

* Includes $95,477.40 non-appropriation fund.

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|---|---|---|---|---|---|---|---|---|---|---|---|
| 48 | Other property assets | | | | | | | | | 102 00 | |
| .. | Distribution of school tax receipts | | | | | | | | | | |
| .. | General expense | | | 50,565 04 | | | 91,912 72 | | | | |
| .. | Extradition expense | | | | | | | | | | |
| .. | Rewards | | | | | | | | | | |
| .. | Governor's Mansion | | | | | | | | | | |
| .. | Court costs | | | | | | | | | | |
| .. | Indexing Session Laws | | | | | | | | | | |
| .. | Local improvement assessments | | | | | | | | | | |
| .. | Reliefs | | | | | | | | | | |
| .. | Compensation | | | | | | | | | | |
| .. | Pensions | | | | | | | | | | |
| .. | Burial | | | | | | | | | | |
| .. | Refund | | | | | | | | | | |
| .. | Administrative expense | | | | | | | | | | |
| .. | Medical aid | | | | | | | | | | |
| .. | Awards | | | | | | | | | | |
| .. | Bounties on seals | | | | | | | | | | |
| .. | Outstanding warrants and interest | 399,714 89 | 16,059 63 | | | | | | | | |
| .. | Primary surveys | | | | | | | | | 1,970 57 | |
| .. | Highway construction and maintenance | | | | | | | | | 1,570,242 43 | 4,494,085 29 |
| .. | Permanent investments | | | | | | | | | | |
| .. | Advertising | | | | | | | | | | |
| .. | License number plates | | | | | | | | | | |
| .. | Pictures of Members of Legislature | | | | | | | | | | |
| .. | Legislative expense | | | | | | | | | | |
| .. | Slaughter of condemned bovine animals | | | | | | | | | | |
| .. | Tuberculosis hospitals | | | | | | | | | | |
| .. | Farm markets | | | | | | | | | | |
| .. | Forage crop investigations | | | | | | | | | | |
| .. | Farm and other operations | | | | | | | | | | |
| .. | Jute | | | | | | | | | | |
| .. | Mill supplies | | | | | | | | | | |
| .. | Fire fighting | | | | | | | | | | |
| .. | Look-out stations | | | | | | | | | | |
| .. | Deportation of alien insane | | | | | | | | | | |
| .. | Bounties on wild animals | | | | | | | | | | |
| .. | Interest and redemption of bonds | | | | | | | | | | |
| .. | Cost bills on conviction of felony | | | | | | | | | | |
| .. | Judgments | | | | | | | | | | |
| .. | Charitable | | | | | | | | | | |
| .. | Stores on hand at end of biennium | | | | | | | | | | |
| | Total | | | | | | | | | | |
| | Less inventory of stores April 1, 1917 | | | | | | | | | | |
| | Total expenditures | $399,714 89 | $262,168 23 | $50,565 04 | $9,522 53 | $93,516 25 | $91,912 72 | $11,104 30 | $3,076 14 | $1,634,863 97 | $4494,085 29 |

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## BOUNTIES ON WILD ANIMALS.

| COUNTIES | Amount Paid | Coyotes | Wildcats | Lynx | Wolves | Cougars |
|---|---|---|---|---|---|---|
| Adams | $168 00 | 158 | 2 | ..... | ..... | ..... |
| Asotin | 261 00 | 106 | 29 | 2 | ..... | ..... |
| Benton | 191 00 | 166 | 5 | ..... | ..... | ..... |
| Chelan | 326 00 | 116 | 4 | 26 | ..... | 2 |
| Clallam | 1,825 00 | ..... | 212 | ..... | 3 | 36 |
| Clarke | 228 00 | 43 | 30 | ..... | 1 | 1 |
| Columbia | 370 00 | 225 | 26 | 3 | ..... | ..... |
| Cowlitz | 586 00 | 31 | 107 | ..... | ..... | 1 |
| Douglas | 182 00 | 127 | 8 | 3 | ..... | ..... |
| Ferry | 227 00 | 67 | 5 | 23 | ..... | 1 |
| Franklin | 152 00 | 132 | 2 | 2 | ..... | ..... |
| Garfield | 448 00 | 413 | 5 | 2 | ..... | ..... |
| Grant | 716 00 | * 581 | 13 | 19 | ..... | ..... |
| Grays Harbor | 1,287 00 | 22 | 218 | ..... | ..... | 10 |
| Jefferson | 578 00 | 3 | 71 | 1 | 1 | 10 |
| King | 602 00 | 62 | 102 | 2 | ..... | 1 |
| Kitsap | 73 00 | 3 | 11 | ..... | 1 | ..... |
| Kittitas | 216 00 | 181 | 6 | 1 | ..... | ..... |
| Klickitat | 303 00 | 188 | 21 | 2 | ..... | ..... |
| Lewis | 1,386 00 | 51 | 286 | ..... | 1 | 7 |
| Lincoln | 862 00 | 747 | 21 | 2 | ..... | ..... |
| Mason | 485 00 | 20 | 73 | 1 | 1 | 4 |
| Okanogan | 408 00 | 88 | 9 | 23 | ..... | 8 |
| Pacific | 1,000 00 | ..... | 184 | ..... | ..... | 4 |
| Pend Oreille | 233 00 | 53 | ..... | 20 | ..... | 4 |
| Pierce | 584 00 | 49 | 91 | 1 | 1 | 3 |
| Skagit | 780 00 | 10 | 114 | ..... | 3 | 4 |
| Skamania | 186 00 | 21 | 21 | 2 | ..... | ..... |
| Snohomish | 837 00 | 67 | 135 | 10 | 3 | ..... |
| Spokane | 432 00 | 267 | 27 | 6 | ..... | ..... |
| Stevens | 185 00 | 115 | 6 | 8 | ..... | ..... |
| Thurston | 261 00 | 31 | 41 | 1 | ..... | 1 |
| Wahkiakum | 305 00 | ..... | 58 | ..... | 1 | ..... |
| Walla Walla | 228 00 | 158 | 2 | 12 | ..... | ..... |
| Whatcom | 378 00 | 8 | 72 | 2 | ..... | ..... |
| Whitman | 366 00 | 346 | 4 | ..... | ..... | ..... |
| Yakima | 628 00 | 378 | 30 | 17 | 1 | ..... |
| Total | $18,233 00 | 5,009 | 1,996 | 191 | 22 | 98 |

*$25.00 due State (Report of 1918.)

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## LOCAL IMPROVEMENT ASSESSMENTS ON STATE PROPERTY FROM GENERAL FUND.

| | Appropriations | Amount Expended from April 1, 1919, to September 30, 1920 | Balance Unexpended |
|---|---|---|---|
| On State lands against State Fair Grounds at Yakima for paving in Local Improvement District No. 2, otherwise known as the Moxee Road | $915 60 | $915 60 | ..... |
| Local Improvement District No. 327, assessment against State tide land, lots 3, 4 and 5, block A, Bellingham | 611 30 | 611 30 | ..... |
| Construction assessment Drainage District No. 5, N. E. ¼ of N. W. ¼ 6-39-3 East, in full, Whatcom County | 11 38 | 11 38 | ..... |
| Maintenanee assessment Drainage District No. 7, tracts 1, 2, 15, 16, 19, 20, 29, 30 and the S. ½ Section 36-40-1 E. and the N. E. ¼ of N. W. ¼ 6-39-3 E., in full for years 1916, 1917 and 1918 | 101 08 | ..... | $101 08 |
| For the relief of the city of Tacoma, account of local assessment, District No. 592 | 2,070 96 | 2,070 96 | ..... |
| For the relief of the city of Kennewick, local improvement and irrigation assessments and interest, Districts Nos. 1 and 3 | 195 62 | ..... | 195 62 |
| For the relief of the city of Spokane, local improvement assessments and interest, Districts Nos. W. 42, 611, 646, 1, 459, 788, 354, 353, 14, 558 and 373 | 2,169 00 | 2,169 00 | ..... |
| For the relief of the city of Port Townsend, local improvement assessments against State property, Districts Nos. 2 and 8 | 338 22 | 338 22 | ..... |
| Total for Local Improvement Assessments | $6,413 16 | $6,116 46 | $296 70 |

## DISTRIBUTION OF DEPOSIT INTEREST.

Table showing amount of credit given each county from the deposit interest paid into the Permanent Highway Fund from October 1, 1918, to September 30, 1920, by authority of chapter 27, Laws 1907.

| COUNTIES— | | COUNTIES— | |
|---|---|---|---|
| Adams | $730 93 | Lincoln | $574 17 |
| Asotin | 271 33 | Mason | 134 47 |
| Benton | 505 70 | Okanogan | 691 02 |
| Chelan | 246 89 | Pacific | 623 08 |
| Clallam | 1,744 99 | Pend Oreille | 139 11 |
| Clarke | 503 90 | Pierce | 1,796 34 |
| Columbia | 636 95 | San Juan | 58 45 |
| Cowlitz | 980 94 | Skagit | 710 81 |
| Douglas | 822 87 | Skamania | 234 71 |
| Ferry | 243 64 | Snohomish | 1,149 71 |
| Franklin | 248 09 | Spokane | 5,642 45 |
| Garfield | 943 68 | Stevens | 687 62 |
| Grant | 997 50 | Thurston | 308 17 |
| Grays Harbor | 1,884 46 | Wahkiakum | 71 75 |
| Island | 86 29 | Walla Walla | 2,118 21 |
| Jefferson | 195 75 | Whatcom | 3,233 28 |
| King | 7,933 85 | Whitman | 2,368 21 |
| Kitsap | 593 62 | Yakima | 910 00 |
| Kittitas | 603 07 | | |
| Klickitat | 1,423 73 | Total | $44,209 59 |
| Lewis | 1,059 86 | | |

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**STATEMENT NO. 16—Operation of Current School Fund from October 1, 1918, to September 30, 1920.**

| | | | | |
|---|---|---|---|---|
| Balance October 1, 1918 | | | $258,379 53 | |
| Unapportioned tax held by counties October 1, 1918, as reported | $74,329 74 | | | |
| Less subsequent corrections | 1,359 54 | | | |
| | | $72,970 20 | | |
| Tax collections from October 1, 1918, to September 30, 1920 | | 4,495,070 97 | | |
| Miscellaneous receipts | | 2,520,576 80 | | |
| | | | $7,088,617 97 | |
| | | | | $7,346,997 50 |
| DISBURSEMENTS— | | | | |
| Apportionments | $6,772,958 29 | | | |
| Counties' remittances to State | 305,787 84 | | | |
| Unapportioned tax held by counties September 30, 1920 | 58,303 08 | | | |
| | | $7,132,044 21 | | |
| Transfers | | 475 00 | | |
| Cash balance September 30, 1920 | | 214,478 29 | | |
| | | | | $7,346,997 50 |

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## STATEMENT NO. 17—Activity of Current School Fund by Counties.

| COUNTIES | Unapportioned Tax Collections Held by Counties Oct. 1, 1918 | Tax Collections Oct. 1, 1918, to Sept. 30, 1920 | State Remittances to Counties | Totals | Apportionment | Counties Remittances to the State | Unapportioned Tax Collections Held by Counties Sept. 30, 1920 | Totals |
|---|---|---|---|---|---|---|---|---|
| Adams | $1,243 72 | $108,994 40 | $10,214 67 | $120,452 79 | $66,980 65 | $51,085 50 | $2,436 64 | $120,452 79 |
| Asotin | 386 37 | 17,826 08 | 26,731 70 | 44,944 15 | 44,123 36 | 561 89 | 258 90 | 44,944 15 |
| Benton | 630 03 | 59,799 59 | 12,538 15 | 72,967 77 | 58,354 72 | 13,415 99 | 1,197 06 | 72,967 77 |
| Chelan | 1,158 93 | 76,504 09 | 28,186 00 | 105,849 02 | 102,208 43 | 1,991 56 | 1,649 03 | 105,849 02 |
| Clallam | 613 99 | 51,352 98 | 10,809 33 | 62,776 30 | 54,262 40 | 7,984 54 | 529 36 | 62,776 30 |
| Clarke | 827 53 | 82,607 91 | 82,344 57 | 165,780 01 | 164,586 88 | ..... | 1,193 13 | 165,780 01 |
| Columbia | 282 36 | 42,635 15 | 6,610 60 | 49,528 11 | 39,685 92 | 9,520 95 | 321 24 | 49,528 11 |
| Cowlitz | 492 04 | 57,081 75 | 28,867 98 | 86,391 77 | 80,140 02 | 5,927 17 | 424 58 | 86,391 77 |
| Douglas | 1,200 23 | 53,542 54 | 12,517 86 | 67,260 63 | 61,727 04 | 4,484 14 | 1,049 45 | 67,260 63 |
| Ferry | 228 06 | 12,992 35 | 10,371 21 | 23,591 61 | 23,006 06 | 150 83 | 434 72 | 23,591 61 |
| Franklin | 9,628 73 | 50,639 53 | 4,527 85 | 64,796 11 | 33,510 28 | 30,832 45 | 453 38 | 64,796 11 |
| Garfield | 249 58 | 25,968 13 | 7,683 08 | 33,920 79 | 29,033 43 | 4,730 48 | 156 88 | 33,920 79 |
| Grant | 698 72 | 66,371 38 | 9,473 70 | 76,543 80 | 59,894 68 | 15,855 85 | 793 27 | 76,543 80 |
| Grays Harbor | 4,080 33 | 155,120 36 | 64,977 82 | 224,178 51 | 211,443 77 | 11,888 79 | 845 95 | 224,178 51 |
| Island | 101 93 | 8,417 78 | 22,612 12 | 31,131 83 | 31,008 86 | ..... | 122 97 | 31,131 83 |
| Jefferson | 263 15 | 29,407 78 | 8,840 24 | 38,511 17 | 35,618 77 | 2,601 03 | 291 37 | 38,511 17 |
| King | 17,792 29 | 1,077,788 14 | 511,555 74 | 1,607,136 17 | 1,597,092 59 | ..... | 10,043 58 | 1,607,136 17 |
| Kitsap | 504 48 | 30,857 92 | 93,850 58 | 125,212 98 | 124,571 70 | ..... | 641 28 | 125,212 98 |
| Kittitas | 782 37 | 94,777 83 | 26,370 23 | 121,930 43 | 110,551 29 | 10,786 72 | 592 42 | 121,930 43 |
| Klickitat | 677 31 | 69,063 16 | 8,841 95 | 78,582 42 | 58,379 40 | 19,492 42 | 710 60 | 78,582 42 |
| Lewis | 879 99 | 111,361 41 | 121,041 44 | 233,282 84 | 229,578 63 | ..... | 3,704 21 | 233,282 84 |
| Lincoln | 801 79 | 118,534 71 | 24,294 59 | 143,631 09 | 115,427 38 | 27,618 26 | 585 45 | 143,631 09 |
| Mason | 236 90 | 24,329 19 | 9,589 10 | 34,155 19 | 30,071 07 | 3,960 40 | 123 72 | 34,155 19 |
| Okanogan | 1,203 43 | 41,888 22 | 47,380 96 | 90,472 61 | 89,413 12 | ..... | 1,059 49 | 90,472 61 |
| Pacific | 937 68 | 61,820 05 | 36,399 58 | 99,157 31 | 86,720 60 | 11,527 31 | 909 40 | 99,157 31 |
| Pend Oreille | 302 22 | 27,050 63 | 7,385 49 | 35,338 34 | 32,306 02 | 2,756 35 | 275 97 | 35,338 34 |
| Pierce | 3,227 58 | 349,761 06 | 309,869 73 | 662,858 37 | 660,477 84 | ..... | 2,380 53 | 662,858 37 |
| San Juan | 116 37 | 7,246 65 | 12,588 68 | 19,951 70 | 19,841 37 | ..... | 110 33 | 19,951 70 |
| Skagit | 880 43 | 104,448 53 | 82,491 19 | 187,820 15 | 187,037 60 | ..... | 782 55 | 187,820 15 |
| Skamania | 306 88 | 23,672 02 | 2,614 90 | 26,593 80 | 16,691 08 | 9,664 70 | 238 02 | 26,593 80 |
| Snohomish | 1,703 45 | 180,326 53 | 169,113 23 | 351,143 21 | 348,719 68 | ..... | 2,423 53 | 351,143 21 |
| Spokane | 12,228 91 | 503,928 96 | 248,354 98 | 764,512 85 | 736,528 82 | 21,920 13 | 6,063 90 | 764,512 85 |
| Stevens | 897 17 | 56,124 22 | 68,291 57 | 125,412 96 | 124,684 93 | ..... | 728 03 | 125,412 96 |
| Thurston | 643 97 | 64,859 73 | 57,237 85 | 122,741 55 | 121,340 87 | ..... | 1,400 68 | 122,741 55 |
| Wahkiakum | 137 80 | 12,347 00 | 9,689 57 | 22,174 46 | 17,912 32 | 4,040 64 | 221 50 | 22,174 46 |
| Walla Walla | *979 65 | 139,108 40 | 31,064 88 | 169,193 63 | 164,428 25 | 3,287 84 | 1,477 54 | 169,193 63 |
| Whatcom | 1,164 66 | 129,971 24 | 160,121 51 | 291,257 41 | 290,077 72 | ..... | 1,179 69 | 291,257 41 |
| Whitman | 3,465 26 | 212,206 84 | 29,986 01 | 245,658 11 | 214,504 72 | 28,867 27 | 2,286 12 | 245,658 11 |
| Yakima | 4,232 67 | 153,766 78 | 147,202 81 | 305,202 26 | 301,061 02 | 934 63 | 3,206 61 | 305,202 26 |
| Total | $74,329 74 | $4,495,070 97 | $2,562,643 50 | $7,132,044 21 | $6,772,953 29 | $305,787 84 | $53,303 08 | $7,132,044 21 |

* Overdrawn.

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**STATEMENT NO. 19—Federal Aid for Highways.**

APPROPRIATION ACCOUNT

| | | |
|---|---|---|
| Appropriated from Public Highway Fund for Highway Revolving Fund | $1,000,000 00 | |
| Expenditures | | $2,316,797 08 |
| Reimbursements by Federal Government | 1,405,464 65 | |
| Unexpended balance of appropriation | | 88,667 57 |
| Totals | $2,405,464 65 | $2,405,464 65 |

CASH ACCOUNT—

| | | |
|---|---|---|
| Warrants redeemed | $2,316,797 08 | |
| Reimbursements by Federal Government | | $1,405,464 65 |
| Balance due from Federal Government | | 911,332 43 |
| Totals | $2,316,797 08 | $2,316,797 08 |

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## STATEMENT NO. 20—Statement of Uncollected Taxes, 1913 to 1919 Rolls, Inclusive.

| COUNTIES | General | School | Military | Public Highway | Perman't Highway | Capitol Building Const'n | Reclam. Revolv. Fund | University | W. S. C. | Bellingham | Cheney | Ellensburg | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Adams | $15,354 41 | $10,542 49 | $1,584 19 | $5,117 18 | $7,674 55 | $2,541 29 | $2,541 28 | $3,787 10 | $2,300 31 | $772 96 | $660 75 | $548 53 | $53,375 04 |
| Asotin | 3,696 88 | 2,771 17 | 406 07 | 1,389 67 | 2,032 26 | 662 12 | 597 67 | 1,109 98 | 569 88 | 189 12 | 162 85 | 138 07 | 13,705 74 |
| Benton | 8,965 04 | 6,870 30 | 630 46 | 3,153 92 | 5,026 40 | 1,304 04 | 1,086 94 | 2,108 62 | 1,205 29 | 401 86 | 280 39 | 74 40 | 30,557 66 |
| Chelan | 13,181 45 | 10,090 95 | 1,346 12 | 4,892 43 | 7,145 75 | 2,094 45 | 1,811 07 | 3,532 84 | 2,199 40 | 670 21 | 566 14 | 479 80 | 48,010 61 |
| Clallam | 11,136 34 | 9,003 64 | 1,016 02 | 4,170 36 | 6,337 95 | 1,852 71 | 1,341 71 | 3,081 46 | 1,884 48 | 499 92 | 425 05 | 300 55 | 41,490 20 |
| Clarke | 10,404 67 | 7,179 93 | 1,036 05 | 3,512 50 | 6,299 53 | 1,822 66 | 1,660 24 | 2,052 30 | 1,564 58 | 448 67 | 497 02 | 295 86 | 37,374 01 |
| Columbia | 7,229 29 | 5,211 28 | 1,020 43 | 3,699 05 | 3,824 51 | 1,616 93 | 1,092 25 | 2,344 20 | 1,226 88 | 531 17 | 466 19 | 466 90 | 29,328 83 |
| Cowlitz | 6,097 51 | 5,071 80 | 621 12 | 2,970 65 | 3,738 77 | 901 34 | 607 69 | 1,663 86 | 1,068 94 | 293 52 | 255 29 | 207 16 | 23,497 65 |
| Douglas | 17,159 22 | 13,022 19 | 1,770 30 | 5,571 80 | 9,492 34 | 2,859 30 | 2,378 49 | 4,361 39 | 2,644 44 | 714 74 | 459 40 | 477 97 | 60,911 56 |
| Ferry | 4,981 83 | 4,955 20 | 561 08 | 2,272 72 | 3,417 09 | 867 45 | 474 89 | 1,499 87 | 951 66 | 310 47 | 273 10 | 198 58 | 20,763 81 |
| Franklin | 7,426 62 | 6,176 28 | 636 24 | 2,806 15 | 4,170 63 | 911 03 | 766 76 | 1,963 50 | 1,181 03 | 299 88 | 268 20 | 210 12 | 26,818 49 |
| Garfield | 1,253 20 | 406 02 | 11 57 | 171 12 | 283 45 | 191 22 | 352 25 | 215 18 | 100 49 | | | | 2,984 50 |
| Grant | 18,045 88 | 10,828 09 | 1,250 34 | 4,806 76 | 7,732 45 | 2,248 68 | 1,749 65 | 3,530 49 | 1,997 49 | 632 50 | 547 81 | 325 07 | 48,695 21 |
| Grays Harbor | 16,264 39 | 12,937 07 | 1,508 02 | 6,219 65 | 8,853 64 | 2,439 92 | 2,107 68 | 4,103 30 | 2,456 64 | 661 83 | 551 98 | 499 64 | 58,603 76 |
| Island | 668 69 | 530 49 | 67 82 | 412 00 | 482 47 | 198 06 | 153 74 | 192 39 | 177 11 | 35 37 | 43 26 | 26 97 | 3,008 37 |
| Jefferson | 7,426 01 | 6,530 07 | 706 36 | 3,407 57 | 4,396 72 | 1,122 39 | 714 15 | 2,216 52 | 1,326 80 | 416 99 | 357 78 | 296 06 | 28,919 42 |
| King | 196,484 13 | 147,297 80 | 20,329 09 | 71,089 00 | 106,180 15 | 32,996 22 | 29 141 77 | 51,022 48 | 30,972 61 | 10,250 84 | 8,924 31 | 7,055 24 | 711,698 64 |
| Kitsap | 6,115 58 | 5,275 09 | 567 43 | 2,273 67 | 3,804 69 | 1,024 71 | 750 92 | 1,684 02 | 957 63 | 261 81 | 191 68 | 110 92 | 23,018 15 |
| Kittitas | 9,901 36 | 6,824 65 | 965 20 | 3,256 23 | 4,909 45 | 1,558 78 | 1,236 30 | 2,435 28 | 1,485 31 | 482 29 | 374 30 | 310 55 | 32,799 75 |
| Klickitat | 6,341 83 | 4,230 51 | 595 05 | 2,084 73 | 3,236 84 | 1,048 65 | 1,016 14 | 1,695 57 | 820 27 | 248 85 | | | 21,318 44 |
| Lewis | 8,599 92 | 6,734 43 | 920 48 | 2,729 02 | 4,753 24 | 1,522 94 | 1,394 71 | 2,054 17 | 1,446 50 | 564 38 | 430 96 | 339 00 | 31,488 75 |
| Lincoln | 15,389 96 | 10,485 90 | 1,463 25 | 5,107 74 | 7,673 24 | 2,497 75 | 2,497 75 | 3,758 35 | 2,239 38 | 696 63 | 597 34 | 473 78 | 52,883 07 |
| Mason | 3,199 19 | 2,649 75 | 176 95 | 1,237 37 | 1,738 57 | 546 14 | 402 84 | 729 65 | 734 16 | 167 44 | 145 68 | 109 15 | 11,836 89 |
| Okanogan | 10,139 50 | 8,285 63 | 1,006 30 | 3,907 05 | 5,914 81 | 1,618 11 | 1,126 37 | 2,540 04 | 1,570 47 | 487 12 | 360 75 | 312 23 | 37,268 38 |
| Pacific | 12,313 52 | 8,747 27 | 1,183 04 | 4,910 91 | 8,645 19 | 1,624 29 | 918 08 | 3,465 70 | 2,173 52 | 637 39 | 567 63 | 473 50 | 45,660 04 |
| Pend Oreille | 3,470 11 | 2,669 26 | 368 36 | 1,275 35 | 1,945 09 | 615 56 | 486 44 | 923 03 | 564 80 | 187 19 | 159 02 | 132 90 | 12,798 01 |
| Pierce | 56,931 83 | 47,409 10 | 5,129 01 | 22,814 87 | 34,967 24 | 7,819 16 | 6,073 94 | 15,232 51 | 8,864 75 | 2,651 73 | 2,347 99 | 1,801 25 | 212,048 38 |
| San Juan | 1,341 33 | 1,127 23 | 134 84 | 517 98 | 1,099 55 | 231 48 | 171 21 | 377 90 | 233 16 | 86 55 | 76 46 | 43 55 | 5,441 24 |
| Skagit | 15,577 62 | 12,740 35 | 1,458 82 | 6,009 25 | 9,016 23 | 2,787 30 | 2,051 05 | 4,142 16 | 2,478 45 | 673 44 | 611 76 | 411 52 | 57,957 95 |
| Skamania | 4,771 46 | 5,176 70 | 753 21 | 1,982 61 | 3,855 35 | 1,123 39 | .,430 98 | 2,108 20 | 420 85 | 595 64 | 230 64 | 293 60 | 21,742 63 |
| Snohomish | 27,131 00 | 22,676 90 | 2,310 86 | 10,900 27 | 16,188 66 | 4,158 76 | 3,169 07 | 7,296 24 | 4,592 80 | 1,215 97 | 1,279 54 | 1,209 86 | 102,129 43 |
| Spokane | 80,357 43 | 62,772 61 | 8,378 93 | 30,385 24 | 45,623 82 | 13,259 13 | 11,108 29 | 21,322 13 | 13,110 08 | 4,240 17 | 3,699 84 | 3,160 86 | 297,418 53 |
| Stevens | 11,679 42 | 9,721 15 | 1,267 39 | 4,662 41 | 6,956 04 | 1,880 11 | 1,365 77 | 3,190 96 | 1,934 47 | 624 75 | 541 96 | 485 65 | 44,310 06 |
| Thurston | 7,311 43 | 6,314 11 | 710 68 | 3,018 23 | 4,644 06 | 1,316 04 | 915 40 | 1,898 10 | 1,266 43 | 274 06 | 136 06 | 201 65 | 28,001 32 |
| Wahkiakum | 1,520 96 | 979 24 | 83 17 | 1,228 35 | 991 65 | 227 68 | 144 06 | 265 61 | 112 35 | 70 80 | 69 58 | 12 20 | 5,705 65 |
| Walla Walla | 17,511 73 | 12,512 78 | 1,746 48 | 6,041 20 | 8,781 48 | 2,891 38 | 2,848 39 | 4,506 97 | 2,696 70 | 927 92 | 790 32 | 585 04 | 61,840 39 |
| Whatcom | 16,837 34 | 13,560 05 | 1,864 14 | 6,486 97 | 9,758 27 | 2,935 06 | 2,254 34 | 4,624 06 | 2,879 01 | 948 21 | 817 19 | 670 12 | 63,634 76 |
| Whitman | 33,134 35 | 23,927 06 | 3,406 78 | 11,511 88 | 17,254 71 | 5,635 85 | 5,099 52 | 8,510 42 | 5,175 43 | 1,748 01 | 1,495 04 | 1,241 87 | 118,140 91 |
| Yakima | 21,533 82 | 15,329 60 | 2,116 39 | 7,262 90 | 11,355 43 | 3,578 70 | 3,524 72 | 5,408 57 | 3,309 62 | 987 53 | 900 04 | 704 24 | 76,011 56 |
| Total | $710,906 25 | $549 074 13 | $71,658 05 | $265,198 86 | $400,752 09 | $116,525 83 | $97,519 45 | $187,552 12 | $112,844 06 | $35,909 93 | $30,564 20 | $24,682 86 | $2,603,187 83 |
| Less 1913 balances carried to 1920 tax levy | 15,355 94 | 9,062 37 | 236 54 | 7,104 40 | 6,837 93 | ..... | ..... | 2,522 90 | 1,606 28 | 371 83 | 371 99 | 459 45 | 43,929 63 |
| Totals | $695,550 31 | $540,011 76 | $71,421 51 | $258,094 46 | $393,914 16 | $116,525 83 | $97,519 45 | $185,029 22 | $111,237 78 | $35,538 10 | $30,192 21 | $24,223 41 | $2,559,258 20 |

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**STATEMENT NO. 21—Statement of Taxes Due the State of Washington from All Counties, September 30, 1920, and Including the Levy of October 1, 1920.**

| Year | General | School | Military | Public Highway | Permanent Highway | Capitol Building Const'n | Reclama'n Revolving | University | W. S. C. | Bellingham | Cheney | Ellensburg | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1914.... | $16,534 88 | $13,797 12 | $445 21 | $7,373 37 | $11,342 36 | ..... | ..... | $3,153 72 | $1,987 41 | $359 28 | $410 85 | $492 46 | $55,896 66 |
| 1915.... | 9,274 27 | 14,480 00 | 906 86 | 7,431 08 | 12,035 86 | ..... | ..... | 3,527 94 | 2,506 58 | 503 86 | 559 43 | 299 73 | 51,527 11 |
| 1916.... | 18,528 35 | 21,898 35 | 1,629 57 | 10,697 85 | 15,626 57 | ..... | ..... | 4,909 36 | 3,163 52 | 655 63 | 743 83 | 439 30 | 78,292 33 |
| 1917.... | 18,416 61 | 29,361 27 | 3,919 00 | 14,277 51 | 21,715 82 | $7,218 31 | ..... | 10,520 47 | 5,977 76 | 1,793 69 | 1,639 41 | 1,134 57 | 115,974 42 |
| 1918.... | 45,751 89 | 57,829 28 | 6,680 64 | 24,062 06 | 38,833 73 | 11,996 66 | ..... | 19,159 28 | 10,254 09 | 3,284 31 | 2,566 41 | 2,089 72 | 222,396 57 |
| 1919.... | 587,044 81 | 402,646 74 | 57,838 23 | 194,252 59 | 294,350 82 | 97,370 86 | $97,519 45 | 143,758 45 | 87,348 42 | 23,941 83 | 24,272 28 | 19,817 63 | 2,035,171 11 |
| Totals. | $695,550 31 | $540,011 76 | $71,421 51 | $258,094 46 | $393,914 16 | $116,525 83 | $97,519 45 | $185,029 22 | $111,237 78 | $35,538 10 | $30,192 21 | $24,223 41 | $2,559,258 20 |
| 1920 levy.. | 5,388,011 94 | 5,739,896 37 | 358,413 54 | 1,201,028 40 | 1,797,722 93 | 596,962 00 | 596,962 00 | 886,025 90 | 538,872 28 | 181,847 83 | 155,581 99 | 129,403 45 | 17,570,728 63 |
| Grand Totals. | $6,083,562 25 | $6,279,908 13 | $429,835 05 | $1,459,122 86 | $2,191,637 09 | $713,487 83 | $694,481 45 | $1,071,055 12 | $650,110 06 | $217,385 93 | $185,774 20 | $153,626 86 | $20,129,986 83 |

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## CASH ON HAND IN VARIOUS OFFICES AND INSTITUTIONS, OR IN TRANSIT, NOT YET DEPOSITED WITH THE STATE TREASURER, AT THE CLOSE OF BUSINESS SEPTEMBER 30, 1920.

| | |
|---|---|
| Board of Chiropractic Examiners | $310 00 |
| Land Commissioner | 57,633 82 |
| State Forester | 1,492 32 |
| State Normal School, Cheney | 4,884 60 |
| Superintendent of Public Instruction | 20 00 |
| Grain Inspection Department | 1,714 75 |
| Washington Geological Survey | 15,874 79 |
| Veterans' Welfare Commission | 51,844 90 |
| Board of Pharmacy | 171 00 |
| Insurance Department | 68 00 |
| Board of Drugless Examiners | 25 00 |
| Clerk of Supreme Court | 98 00 |
| Industrial Insurance Department | 81,523 79 |
| Board of Medical Examiners | 615 00 |
| Hotel Inspector | 308 50 |
| Board of Osteopathic Examiners | 15 00 |
| Secretary of State | 3,155 40 |
| Mine Inspector | 5,058 74 |
| Columbia Basin Survey Commission | 634 45 |
| Board of Architect Examiners | 40 00 |
| University of Washington | 22,486 11 |
| State College | 1,805 08 |
| Board of Barber Examiners | 724 50 |
| Total | $250,448 75 |

## REVOLVING FUNDS HELD BY STATE DEPARTMENTS ON SEPTEMBER 30, 1920.

| | | |
|---|---|---|
| Washington State College | W. S. C. Fund | $2,000 00 |
| University of Washington | University Fund | 2,000 00 |
| National Guard | Military Fund | 2,000 00 |
| Ellensburg Normal School | Ellensburg Normal Fund | 1,000 00 |
| State Highway Department | Public Highway Fund | 11,050 00 |
| Board of Control | General Fund | 300 00 |
| Transportation of convicts | General Fund | 2,000 00 |
| Parole Department | General Fund | 2,000 00 |
| Deportation Department | General Fund | 2,000 00 |
| Public Service Commission | General Fund | 2,500 00 |
| Grain Inspection Department | General Fund | 2,000 00 |
| Industrial Insurance Commission | General Fund | 1,000 00 |
| Insurance Commissioner | General Fund | 1,000 00 |
| Department of Agriculture | General Fund | 2,000 00 |
| State Fair | General Fund | 2,000 00 |
| Veterans' Welfare Commission | General Fund | 2,000 00 |
| Columbia Basin Survey Commission | General Fund | 2,000 00 |
| Commissioner of Health | General Fund | 1,000 00 |
| Secretary of State | General Fund | 2,000 00 |
| State Safety Board | General Fund | 1,000 00 |
| Mine Inspector | General Fund | 400 00 |
| Commissioner of Public Lands | General Fund | 2,000 00 |
| Geological Survey | General Fund | 2,000 00 |
| Industrial Code Commission | General Fund | 2,000 00 |
| Nautical School | General Fund | 11,200 00 |
| Women's Industrial Home and Clinic | General Fund | 500 00 |
| Eastern Hospital | General Fund | 2,000 00 |
| Western Hospital | General Fund | 2,000 00 |
| Northern Hospital | General Fund | 2,000 00 |
| Soldiers' Home | General Fund | 500 00 |
| Veterans' Home | General Fund | 1,500 00 |
| Penitentiary | General Fund | 2,000 00 |
| Reformatory | General Fund | 1,500 00 |
| Training School | General Fund | 1,500 00 |
| School for Blind | General Fund | 200 00 |
| School for Deaf | General Fund | 300 00 |
| School for Girls | General Fund | 700 00 |
| Total | | $75,150 00 |

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**STATEMENT NO. 22—Statement of Receipts, Actual and Expected.**

| | Actual Receipts for Two Years Ending September 30, 1920 | Expected Receipts for Two Years Ending March 31, 1923 |
|---|---|---|
| GENERAL FUND— | | |
| Agriculture Commissioner | $36,615 09 | $25,000 00 |
| Attorney General | 1,595 03 | 1,000 00 |
| Auditor | 15,233 75 | 15,000 00 |
| Bank Examiner | 55,056 05 | 50,000 00 |
| Board of Architect Examiners | *5,750 00 | 2,540 00 |
| Board of Barber Examiners | 11,824 00 | 11,000 00 |
| Board of Chiropody Examiners | 518 00 | 500 00 |
| Board of Chiropractic Examiners | 5,184 00 | 1,500 00 |
| Board of Dental Examiners | 5,840 00 | 6,500 00 |
| Board of Drugless Examiners | †8,100 00 | ..... |
| Board of Embalmers' Examiners | 1,465 00 | 1,000 00 |
| Board of Medical Examiners | 6,483 68 | 5,000 00 |
| Board of Nurses' Examiners | 2,516 00 | 2,400 00 |
| Board of Optometry Examiners | 1,622 00 | 1,600 00 |
| Board of Osteopath Examiners | 3,665 00 | 1,600 00 |
| Board of Pharmacy Examiners | 13,719 00 | 10,000 00 |
| Board of Veterinary Examiners | 405 00 | 400 00 |
| Capitol Commission | 144 00 | 100 00 |
| Clerk of Supreme Court | 13,371 92 | 13,000 00 |
| Commissioner of Deeds | 20 00 | ..... |
| Forest Fire Service | 7,594 85 | 50,000 00 |
| Factory Inspector | ‡11,820 00 | ..... |
| Fines, dairy and food | 7,523 25 | 7,500 00 |
| Governor | 29,094 09 | 25,020 00 |
| Grain Inspection | 95,889 34 | 100,000 00 |
| Hotel Inspection | 22,979 50 | 22,750 00 |
| Health Commissioner | 1,005 50 | 1,000 00 |
| Hydraulic Engineer | 3,956 88 | 4,000 00 |
| Insurance Commissioner | 1,389,809 14 | 1,500,000 00 |
| Interest on State Treasurer's balances | 39,903 09 | 10,000 00 |
| Interest on Land Commissioner's balances | 3,401 18 | 3,400 00 |
| Land Commissioner, fees | 13,959 46 | 13,000 00 |
| Land Commissioner, forfeits | 1,307 70 | 1,300 00 |
| Land Commissioner, tide lands | 107,331 72 | 107,000 00 |
| LandCommissioner, harbor area | 10,130 46 | 10,000 00 |
| Land Commissioner, drainage tax | 263 67 | ..... |
| Librarian | 2,548 45 | 2,400 00 |
| Liquor licenses | 1,854 19 | ..... |
| Mine Inspection | 229 00 | 200 00 |
| Miscellaneous | 2,238 84 | 2,000 00 |
| Public Service Commission | 4,537 75 | 5,000 00 |
| Port districts | 4,640 93 | 4,500 00 |
| Penitentiary | 219,223 36 | 200,000 00 |
| Refunds | 2,929 89 | ..... |
| Railroad Commission | 3 00 | ..... |
| Secretary of State | 500,979 59 | 500,000 00 |
| Superintendent of Public Instruction | 214 73 | 200 00 |
| Security, deposit of | 623 58 | 500 00 |
| Sale of school supplies | 3,135 13 | 2,500 00 |
| Sale of property, miscellaneous | 2,275 35 | 1,500 00 |
| Sale of property, institutions | 30,668 01 | 30,000 00 |
| State Fair, account Supreme Court, State vs. Benson | 15,880 05 | ..... |
| Steamboat inspection | 1,395 00 | 1,200 00 |
| Tax Commissioner, fees | 40 00 | ..... |
| Tax Comimssioner, inheritance | 521,154 96 | 500,000 00 |
| Tax, privilege | 167,068 73 | 150,000 00 |
| Tax, horticulture | 207 85 | 200 00 |
| Taxes, general | 4,708,847 10 | 5,000,000 00 |
| Tide land notes and interest | 115 40 | 100 00 |
| Transfers | 5,849 06 | ..... |
| Total General Fund | $8,111,917 32 | $8,403,410 00 |

* One year only. † See Drugless Practitioners' Fund. ‡ Discontinued.

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**STATEMENT NO. 22—Statement of Receipts, Actual and Expected—Continued.**

| | Actual Receipts for Two Years Ending September 30, 1920 | Expected Receipts for Two Years Ending March 31, 1923 |
|---|---|---|
| **MILITARY FUND—** | | |
| Taxes | $622,750 05 | $591,000 00 |
| Fines and rent | 2,989 57 | 2,000 00 |
| Refunds | 1,929 22 | ..... |
| Sale of property | 748 75 | ..... |
| Deposit interest | 7,936 52 | 7,000 00 |
| Total | $636,354 11 | $600,000 00 |
| **PUBLIC HIGHWAY FUND—** | | |
| Taxes | $2,087,335 63 | $2,000,000 00 |
| Federal aid reimbursements | *1,615,499 09 | 1,000,000 00 |
| Refunds | 86 53 | ..... |
| Deposit interest | †18,655 23 | ..... |
| Transfers and miscellaneous | 8,801 86 | ..... |
| Total | $3,730,377 84 | $3,000,000 00 |
| **PERMANENT HIGHWAY FUND—** | | |
| Taxes | $2,972,082 77 | $3,000,000 00 |
| Automobile licenses | 92,816 80 | ..... |
| Federal aid reimbursements | 34,211 27 | ..... |
| Fines | 74,237 32 | 75,000 00 |
| Deposit interest | 44,209 59 | 40,000 00 |
| Transfers | 27,848 35 | ..... |
| Total | $3,245,356 10 | $4,015,000 00 |
| **UNIVERSITY FUND—** | | |
| Taxes | $1,535,209 58 | $1,500,000 00 |
| Deposit interest | 8,977 54 | 9,000 00 |
| Total | $1,544,187 12 | $1,509,000 00 |
| **WASHINGTON STATE COLLEGE FUND—** | | |
| Taxes | $937,228 08 | $900,000 00 |
| Deposit interest | 3,739 47 | 3,500 00 |
| Total | $940,967 55 | $903,500 00 |
| **BELLINGHAM NORMAL SCHOOL FUND—** | | |
| Taxes | $315,836 42 | $315,000 00 |
| Deposit interest | 849 93 | 800 00 |
| Total | $316,686 35 | $315,800 00 |
| **CHENEY NORMAL SCHOOL FUND—** | | |
| Taxes | $269,711 12 | $269,200 00 |
| Deposit interest | 879 17 | 800 00 |
| Transfers | 8,400 00 | ..... |
| Total | $278,990 29 | $270,000 00 |

* No assurance that U. S. will appropriate money for highways this year.
† Public Highway Fund overdrawn account Highway Revolving Fund.

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**STATEMENT NO. 22—Statement of Receipts, Actual and Expected—Continued.**

| | Actual Receipts for Two Years Ending September 30, 1920 | Expected Receipts for Two Years Ending March 31, 1923 |
|---|---|---|
| **ELLENSBURG NORMAL SCHOOL FUND—** | | |
| Taxes | [illegible] | [illegible] |
| Deposit interest | 422 66 | 400 00 |
| Total | $224,707 28 | $224,000 00 |
| **CAPITOL BUILDING CONSTRUCTION FUND—** | | |
| Taxes | $1,030,300 99 | $1,030,000 00 |
| Deposit interest | 12,319 21 | 12,000 00 |
| Total | $1,042,620 20 | $1,042,000 00 |
| **GAME FUND—** | | |
| Fines and licenses | $130,993 63 | $125,000 00 |
| Deposit interest | 1,146 19 | 1,000 00 |
| Total | $132,139 82 | $126,000 00 |
| **FISHERIES FUND—** | | |
| Fish Commissioner's fees and licenses | $214,169 17 | $150,000 00 |
| Fines and licenses from counties | 15,198 10 | 15,000 00 |
| Deposit interest | 1,038 97 | 1,000 00 |
| Miscellaneous | 5,087 78 | ..... |
| Total | $235,494 02 | $166,000 00 |
| **OYSTER RESERVE FUND—** | | |
| Land Commissioner | $3,558 93 | $2,500 00 |
| Fish Commissioner | 13,284 25 | 10,000 00 |
| Oyster Commissioner | 369 60 | 300 00 |
| Deposit interest | 83 20 | ..... |
| Total | $17,295 98 | $12,800 00 |
| **MEDICAL AID FUND—** | | |
| Assessments | $600,071 03 | $600,000 00 |
| Deposit interest | 7,196 94 | 7,000 00 |
| Refunds and transfers | 225 69 | ..... |
| Total | $607,493 66 | $607,000 00 |
| **ACCIDENT FUND—** | | |
| Assessments | $5,499,495 40 | $4,500,000 00 |
| Interest on investments | 302,449 65 | 300,000 00 |
| Investments sold | 1,446,600 00 | 500,000 00 |
| Deposit interest | 26,715 22 | 25,000 00 |
| Refundsand transfers | 23,547 37 | ..... |
| Total | $7,298,807 64 | $5,325,000 00 |
| **HARBOR IMPROVEMENT—** | | |
| Land Commissioner | $39,021 50 | $35,000 00 |
| Port districts | 16,754 39 | 15,000 00 |
| Total | $55,775 89 | $50,000 00 |

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**STATEMENT NO. 22—Statement of Receipts, Actual and Expected—Continued.**

| | Actual Receipts for Two Years Ending September 30, 1920 | Expected Receipts for Two Years Ending March 31, 1923 |
|---|---|---|
| Current School Fund | $2,520,576 80 | $2,500,000 00 |
| Permanent School Fund | 3,917,026 60 | 3,900,000 00 |
| University Current Fund | 59,096 06 | 50,000 00 |
| University Permanent Fund | 55,105 41 | 50,000 00 |
| United States Fund | 107,389 39 | 100,000 00 |
| Capitol Building Fund | 114,902 54 | 100,000 00 |
| Scientific School Current Fund | 71,156 78 | 51,200 00 |
| Scientific School Permanent Fund | 189,336 52 | 150,000 00 |
| Agricultural College Current Fund | 59,819 42 | 50,000 00 |
| Agricultural College Permanent Fund | 149,389 55 | 125,000 00 |
| C., E., P. and R. I. Current Fund | 73,731 96 | 70,000 00 |
| C., E., P. and R. I. Permanent Fund | 138,053 97 | 125,000 00 |
| Normal School Current Fund | 70,378 51 | 51,200 00 |
| Normal School Permanent Fund | 181,110 23 | 175,000 00 |
| A.-Y.-P. Exposition Fund | 47,821 90 | 40,000 00 |
| A.-Y.-P. Exposition Guaranteed Interest Fund | 1,174 97 | ..... |
| Shore Land Improvement Fund | 52,272 45 | 50,000 00 |
| Board of Medical Examiner's Fund | 47 03 | ..... |
| U. S. Vocational Education Fund | 49,185 31 | 40,000 00 |
| U. S. Social Hygiene Fund | 40,197 14 | ..... |
| Smith-Lever Fund | 100,987 17 | 136,000 00 |
| Morrill Fund | 100,000 00 | 100,000 00 |
| Adams Fund | 31,250 00 | 30,000 00 |
| Hatch Fund | 31,250 00 | 30,000 00 |
| College Fund | 371,523 38 | 350,000 00 |
| Deposit Interest Fund | 240,536 29 | 200,000 00 |
| Forest Reserve Fund | 129,034 46 | 125,000 00 |
| University of Washington Building Fund | 259,880 29 | 250,000 00 |
| Guaranteed Interest on Shore Land Improvement Warrants | 26,418 13 | 20,000 00 |
| Motor Vehicle Fund | 5,102,653 04 | 6,040,000 00 |
| Reclamation Revolving Fund | 532,234 03 | 900,000 00 |
| Agriculture Seed Revolving Fund | 1,102 79 | 1,000 00 |
| Drugless Practitioners' Fund | 10,496 40 | 10,000 00 |
| Nautical School Fund | 50,000 00 | 50,000 00 |
| Centralia Normal School Fund | 10 00 | ..... |
| Grand total for all funds | $43,304,299 69 | $42,438,910 00 |

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STATE OF WASHINGTON

# SEVENTH BIENNIAL REPORT

OF THE

# STATE BOARD OF FINANCE

FOR PERIOD

**October 1, 1918, to September 30, 1920**

Ex-officio Members:

GOVERNOR LOUIS F. HART
TREASURER WALTER W. SHERMAN
AUDITOR C. W. CLAUSEN

E. F. JONES,
Secretary

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## OPERATION OF INVESTMENTS OF PERMANENT FUNDS.

| FUNDS | Bonds Held as Investments October 1, 1918 | Invested Since | Investments Redeemed | Bonds Held as Investments September 1, 1920 |
|---|---|---|---|---|
| Permanent School | $13,645,097 50 | $4,019,745 00 | $2,155,040 75 | $15,409,801 75 |
| Agricultural College Permanent | 402,342 90 | 164,372 00 | 65,212 05 | 501,502 85 |
| C., E., P. and R. I. Permanent | 463,263 23 | 149,850 00 | 71,000 00 | 542,113 23 |
| Normal School Permanent | 380,489 52 | 237,800 00 | 65,200 00 | 553,089 52 |
| Scientific School Permanent | 445,400 00 | 239,200 00 | 71,550 00 | 613,050 00 |
| University Permanent | 174,300 00 | 53,050 00 | 21,350 00 | 206,000 00 |
| Totals | $15,510,893 15 | $4,864,017 00 | $2,449,352 80 | $17,825,557 35 |
| Accident Fund (Reserve) | $3,172,250 00 | $2,613,100 00 | $1,446,600 00 | $4,338,750 00 |

## FINANCIAL CONDITION OF PERMANENT FUNDS.

| FUNDS | Investments | Cash Balance | Total |
|---|---|---|---|
| Permanent School | $15,409,801 75 | $13,740 05 | $15,423,541 80 |
| Agricultural College Permanent | 501,502 85 | 2,610 40 | 504,113 25 |
| C., E., P. and R. I. Permanent | 542,113 23 | 2,857 47 | 544,970 70 |
| Normal School Permanent | 553,089 52 | 9,831 03 | 562,920 55 |
| Scientific School Permanent | 613,050 00 | 926 23 | 613,976 23 |
| University Permanent | 206,000 00 | 2,496 70 | 208,496 70 |
| Totals | $17,825,557 35 | $32,461 88 | $17,858,019 23 |

## INCREASE IN CASH RESOURCES OVER PREVIOUS BIENNIUM.

| FUNDS | Cash Balance and Investments September 30, 1920 | Cash Balance and Investments September 30, 1918 | Increase |
|---|---|---|---|
| Permanent School | $15,423,541 80 | $13,761,555 95 | $1,661,985 85 |
| Agricultural College Permanent | 504,113 25 | 419,935 75 | 84,177 50 |
| C., E., P. and R. I. Permanent | 544,970 70 | 477,916 73 | 67,053 97 |
| Normal School Permanent | 562,920 55 | 447,010 32 | 115,910 23 |
| Scientific School Permanent | 613,976 23 | 496,189 71 | 117,786 52 |
| University Permanent | 208,496 70 | 182,041 29 | 26,455 41 |
| Totals | $17,858,019 23 | $15,784,649 75 | $2,073,369 48 |

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## BONDS PURCHASED.

**Statement Showing Bonds Purchased by the State Board of Finance as an Investment of the State's Several Permanent Funds, for the Period From October 1, 1918, to September 30, 1920, Inclusive.**

**Permanent School Fund.**

| County, City or District Bonded | | Amount |
|---|---|---|
| Aberdeen, City of | Highway bonds | $62,500 00 |
| Anacortes, City of | Water bonds | 90,000 00 |
| Seattle, Port of | Improvement bonds | 100,000 00 |
| Franklin County | Road bonds | 85,000 00 |
| Grays Harbor County | Road bonds | 200,000 00 |
| Kitsap County | Road bonds | 50,000 00 |
| Kittitas County | Road bonds | 50,000 00 |
| Mason County | Road bonds | 85,000 00 |
| Pierce County | Election supply bonds | 107,000 00 |
| Snohomish County | Road bonds | 83,800 00 |
| Spokane County | Road bonds | 440,000 00 |
| Thurston County | Road bonds | 265,000 00 |
| Walla Walla County | Road bonds | 150,000 00 |
| United States | U. S. Treasury indebtedness certificates | 750,000 00 |
| Adams County | Joint School Districts Nos. 109 and 43, Adams and Franklin counties | 30,000 00 |
| Benton County | School District No. 1 | 5,500 00 |
| Benton County | School District No. 16 | 55,000 00 |
| Benton County | School District No. 27 | 54,000 00 |
| Chelan County | School District No. 19 | 12,000 00 |
| Chelan County | School District No. 49 | 47,400 00 |
| Chelan County | School District No. 56 | 45,000 00 |
| Chelan County | School District No. 100 | 30,000 00 |
| Clallam County | School District No. 58 | 3,500 00 |
| Clarke County | School District No. 5 | 6,500 00 |
| Clarke County | School District No. 9 | 6,000 00 |
| Clarke County | School District No. 30 | 25,000 00 |
| Clarke County | School District No. 48 | 15,000 00 |
| Douglas County | School District No. 13 | 7,300 00 |
| Douglas County | School District No. 107 | 25,000 00 |
| Douglas County | School District No. 116 | 26,000 00 |
| Franklin County | School District No. 4 | 22,200 00 |
| Franklin County | School District No. 45 | 25,000 00 |
| Grays Harbor County | Aberdeen School District No. 5 | 20,000 00 |
| Grays Harbor County | School District No. 34 | 10,000 00 |
| Grays Harbor County | School District No. 200 | 50,000 00 |
| King County | School District No. 22 | 3,500 00 |
| King County | School District No. 49 | 28,000 00 |
| King County | School District No. 86 | 35,000 00 |
| King County | School District No. 102 | 75,000 00 |
| King County | School District No. 187 | 35,000 00 |
| King County | School District No. 189 | 65,000 00 |
| King County | School District No. 190 | 23,000 00 |
| Kittitas County | School District No. 25 | 18,000 00 |
| Lincoln County | School District No. 84 | 6,000 00 |
| Okanogan County | School District No. 39 | 4,500 00 |
| Okanogan County | School District No. 73 | 2,500 00 |
| Okanogan County | School District No. 105 | 24,000 00 |
| Pend Oreille County | School District No. 32 | 5,000 00 |
| Pierce County | School District No. 3 | 20,000 00 |
| Pierce County | School District No. 9 | 6,200 00 |
| Skagit County | School District No. 22 | 15,000 00 |
| Snohomish County | School District No. 300 | 26,000 00 |
| Spokane County | School District No. 310 | 20,000 00 |
| Stevens County | School District No. 41 | 1,500 00 |
| Stevens County | School District No. 45 | 2,400 00 |
| Thurston County | Consolidated School District No. 301 | 18,000 00 |
| Thurston County | School District No. 304 | 12,000 00 |
| Whatcom County | School District No. 25 | 39,000 00 |
| Whatcom County | School District No. 44 | 6,500 00 |
| Whatcom County | Bellingham School District No. 301 | 150,000 00 |
| Whitman County | School District No. 13 | 20,000 00 |
| Whitman County | School District No. 22 | 18,460 00 |
| Whitman County | School District No. 50 | 19,960 00 |
| Yakima County | Yakima School District No. 7 | 100,000 00 |
| Yakima County | School District No. 10 | 12,000 00 |
| Yakima County | School District No. 26 | 24,200 00 |
| Yakima County | School District No. 34 | 3,200 00 |
| Yakima County | School District No. 39 | 27,600 00 |
| Yakima County | School District No. 49 | 100,000 00 |
| Yakima County | School District No. 54 | 14,525 00 |
| Total | | $4,019,745 00 |

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**BONDS PURCHASED—Continued.**

**Agricultural College Permanent Fund.**

| County, City or District Bonded | | Amount |
|---|---|---|
| Edmonds, City of | Sewer bonds | $25,000 00 |
| Clarke County | School District No. 8 | 4,950 00 |
| Clarke County | School District No. 36 | 5,400 00 |
| Ferry County | School District No. 31 | 972 00 |
| Grant County | School District No. 3 | 3,000 00 |
| King County | School District No. 14 | 8,000 00 |
| King County | School District No. 79 | 10,000 00 |
| King County | School District No. 135 | 8,000 00 |
| King County | School District No. 174 | 30,000 00 |
| Kitsap County | School District No. 13 | 10,000 00 |
| Lewis County | School District No. 9 | 17,550 00 |
| Thurston County | School District No. 25 | 3,000 00 |
| Walla Walla County | School District No. 11 | 4,000 00 |
| Walla Walla County | School District No. 13 | 7,000 00 |
| Whatcom County | School District No. 30 | 3,500 00 |
| Whatcom County | School District No. 32 | 10,000 00 |
| Whatcom County | School District No. 63 | 2,000 00 |
| Whitman County | School District No. 86 | 4,000 00 |
| Whitman County | School District No. 95 | 4,000 00 |
| Whitman County | School District No. 142 | 4,000 00 |
| Total | | $164,372 00 |

**C., E., P. and R. J. Permanent Fund.**

| County, City or District Bonded | | Amount |
|---|---|---|
| Adams County | School District No. 110 | $8,000 00 |
| Chelan County | School District No. 9 | 32,000 00 |
| Clallam County | School District No. 29 | 6,000 00 |
| Douglas County | School District No. 115 | 1,500 00 |
| King County | School District No. 64 | 3,750 00 |
| King County | School District No. 180 | 4,00 000 |
| Klickitat County | School District No. 9 | 40,000 00 |
| Klickitat County | School District No. 20 | 1,500 00 |
| Lincoln County | School District No. 139 | 2,500 00 |
| Pierce County | School District No. 69 | 1,600 00 |
| Pierce County | School District No. 302 | 16,000 00 |
| Spokane County | School District No. 178 | 5,000 00 |
| Whatcom County | School District No. 19 | 4,000 00 |
| Whitman County | School District No. 8 | 4,000 00 |
| Yakima County | School District No. 54 | 10,000 00 |
| Yakima County | School District No. 106 | 7,000 00 |
| Yakima County | School District No. 107 | 3,000 00 |
| Total | | $149,850 00 |

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**BONDS PURCHASED—Continued.**

**Normal School Permanent Fund.**

| County, City or District Bonded | | Amount |
|---|---|---|
| Blaine, City of | Street Improvement bond | $10,000 00 |
| Clarke County | School District No. 37 | 74,000 00 |
| Douglas County | School District No. 117 | 2,000 00 |
| King County | School District No. 125 | 4,000 00 |
| Klickitat County | School District No. 91 | 5,000 00 |
| Lewis County | School District No. 202 | 28,500 00 |
| Mason County | School District No. 3 | 3,000 00 |
| Mason County | School District No. 18 | 4,000 00 |
| Mason County | School District No. 43 | 3,000 00 |
| Okanogan County | School District No. 41 | 1,500 00 |
| Pend Oreille County | School District No. 32 | 5,000 00 |
| Pend Oreille County | School District No. 33 | 2,000 00 |
| Pierce County | School District No. 4 | 3,000 00 |
| Pierce County | School District No. 107 | 2,000 00 |
| Pierce County | School District No. 300 | 59,000 00 |
| Snohomish County | School District No. 64 | 10,000 00 |
| Spokane County | School District No. 19 | 3,000 00 |
| Whitman County | School District No. 2 | 3,300 00 |
| Whitman County | School District No. 55 | 3,000 00 |
| Whitman County | School District No. 132 | 4,000 00 |
| Whitman County | School District No. 154 | 5,000 00 |
| Whitman County | School District No. 167 | 3,500 00 |
| Total | | $237,800 00 |

**Scientific School Permanent Fund.**

| County, City or District Bonded | | Amount |
|---|---|---|
| Benton County | School District No. 15 | $1,500 00 |
| King County | School District No. 3 | 25,000 00 |
| King County | School District No. 120 | 9,000 00 |
| Klickitat County | School District No. 10 | 30,000 00 |
| Kitsap County | School District No. 23 | 2,500 00 |
| Kitsap County | School District No. 42 | 23,200 00 |
| Kitsap County | School District No. 61 | 1,800 00 |
| Kittitas County | School District No. 25 | 2,000 00 |
| Kittitas County | School District No. 26 | 5,000 00 |
| Lincoln County | School District No. 84 | 9,000 00 |
| Lincoln County | School District No. 127 | 3,500 00 |
| Okanogan County | School District No. 66 | 1,100 00 |
| Pacific County | School District No. 27 | 15,000 00 |
| Pierce County | School District No. 7 | 25,000 00 |
| Pierce County | School District No. 13 | 1,800 00 |
| Pierce County | School District No. 33 | 7,500 00 |
| Skagit County | School District No. 12 | 29,000 00 |
| Skagit County | School District No. 24 | 2,500 00 |
| Spokane County | School District No. 23 | 20,000 00 |
| Whatcom County | School District No. 47 | 14,000 00 |
| Whitman County | School District No. 42 | 4,000 00 |
| Yakima County | School District No. 14 | 2,000 00 |
| Yakima County | School District No. 33 | 1,000 00 |
| Yakima County | School District No. 108 | 4,800 00 |
| Total | | $239,200 00 |

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**BONDS PURCHASED—Concluded.**

**University Permanent Fund.**

| County, City or District Bonded | | Amount |
|---|---|---|
| Chelan County | School District No. 70 | $2,000 00 |
| Ferry County | School District No. 3 | 4,000 00 |
| Ferry County | School District No. 19 | 1,600 00 |
| Grant County | School District No. 81 | 1,200 00 |
| Grays Harbor County | School District No. 102 | 12,000 00 |
| King County | School District No. 131 | 2,000 00 |
| Klickitat County | School District No. 1 | 4,000 00 |
| Klickitat County | School District No. 100 | 1,350 00 |
| Pierce County | School District No. 12 | 8,000 00 |
| Pierce County | School District No. 124 | 6,000 00 |
| Spokane County | School District No. 44 | 6,500 00 |
| Stevens County | School District No. 17 | 2,000 00 |
| Stevens County | School District No. 38 | 500 00 |
| Stevens County | School District No. 156 | 1,900 00 |
| Total | | $53,050 00 |

**Accident Fund.**

Statement of bonds purchased by the State Board of Finance as an investment of the unsegregated portion of the Accident Fund as authorized by Chapter 74, Laws of 1911, for the period from October 1, 1918, to September 30, 1920, inclusive.

| County, City or District Bonded | | Amount |
|---|---|---|
| United States | Liberty bonds | $100 00 |
| United States | Interim certificates | 1,080,000 00 |
| Seattle, Port of | Improvement bonds | 200,000 00 |
| Grays Harbor County | Road bonds | 200,000 00 |
| Pierce County | Road bonds | 50,000 00 |
| King County | Seattle School District No. 1 | 975,000 00 |
| Snohomish County | School District No. 15 | 108,000 00 |
| Total | | $2,613,100 00 |

**Summary of Bonds Purchased.**

| | | |
|---|---|---|
| Permanent School Fund | | $4,019,745 00 |
| Agricultural College Permanent Fund | | 164,372 00 |
| C., E., P. and R. I. Permanent Fund | | 149,850 00 |
| Normal School Permanent Fund | | 237,800 00 |
| Scientific School Permanent Fund | | 239,200 00 |
| University Permanent Fund | | 53,050 00 |
| Total Permanent Funds invested | | $4,864,017 00 |
| Accident Fund invested | | 2,613,100 00 |
| Total Funds invested | | $7,477,117 00 |

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| | Classification of Expenditures | Current Expenditures Accounts | Current Cash Accounts | Expenditures Past Biennium | Miscellaneous |
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| Auditor | 110 | 39 | | 81 | |
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| Blind, School for | 124 | 45 | | 87 | |
| Board of Architects | | 39 | | | |
| Barber Examiners | 115 | 40 | | 81 | |
| Bar Examiners | 112 | 39 | | 81 | |
| Chiropody Examiners | | 40 | | | |
| Control | 112 | 41 | | 83 | |
| Chiropractic Examiners | | 40 | | | |
| Dental Examiners | 115 | 40 | | 81 | |
| Drugless Practitioners | | 40 | 36 | | |
| Embalmers Examiners | 115 | 40 | | 82 | |
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| Health | 115 | 43 | | 86 | |
| Medical Aid | 113 | 50 | 27 | 95 | |
| Medical Examiners | 115 | 40 | 32 | 92 | |
| Nurse Examiners | 115 | 40 | | 82 | |
| Optometry Examiners | 115 | 40 | | 82 | |
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| | Classification of Expenditures | Current Expenditures Accounts | Current Cash Accounts | Expenditures Past Biennium | Miscellaneous |
|---|---|---|---|---|---|
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| Cheney Normal School | 130 | 51 | 25 | 97 | ..... |
| College Fund | 130 | ..... | 34 | ..... | ..... |
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| Custodial School | 125 | 45 | ..... | 88 | ..... |
| Deaf, School for | 124 | 46 | ..... | 89 | ..... |
| Deportation of Insane | 117 | ..... | ..... | ..... | ..... |
| Deposit Interest | ..... | ..... | 34 | ..... | 137 |
| Depositors Guaranty Fund | 114 | ..... | ..... | ..... | ..... |
| Eastern Hospital for Insane | 123 | 46 | ..... | 89 | ..... |
| Ellensburg Normal School | 130 | 51 | 25 | 97 | ..... |
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| Game Warden | ..... | 42 | ..... | 84 | ..... |
| General Fund | 126 | ..... | 21 | ..... | ..... |
| Girls, School for | 123 | 46 | ..... | 89 | ..... |
| Geological Survey | 118 | 43 | ..... | 85 | ..... |
| Governor | 110 | 42 | ..... | 85 | ..... |
| Governor, Lieutenant | 110 | 43 | ..... | 85 | ..... |
| Grain Inspection Department | 113 | 52 | ..... | 98 | ..... |
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| Harbor Improvement Fund | 134 | 43 | 28 | 85 | ..... |
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| Central Washington | ..... | 59 | ..... | 105 | ..... |
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| McClellan Pass | ..... | 60 | ..... | 105 | ..... |
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| Navy Yard | ..... | 60 | ..... | ..... | ..... |
| North Bank | ..... | 61 | ..... | ..... | ..... |
| North Central | ..... | 61 | ..... | ..... | ..... |
| Ocean Beach | ..... | 61 | ..... | ..... | ..... |
| Olympic | ..... | 61 | ..... | 105 | ..... |
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| | Classification of Expenditures | Current Expenditures Accounts | Current Cash Accounts | Expenditures Past Biennium | Miscellaneous |
|---|---|---|---|---|---|
| Hotel Inspector | 114 | 44 | | 86 | |
| Hydraulic Engineer | 118 | 43 | | 86 | |
| Hydrographical and Topographical Survey | | 43 | | | |
| Industrial Insurance Commission | 118 | 44 | | 86 | |
| Industrial Welfare Commission | 119 | 45 | | 87 | |
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| Traveling | 116 | 57 | | 102 | |
| Lieutenant Governor | | 43 | | | |
| Local Improvement Assessments | 122 | 50 | | 94 | 137 |
| Medical Aid | 113 | 50 | 27 | 95 | |
| Military Fund and Department | | 50 | 23 | 95 | |
| Mine Inspector | 114 | 50 | | 96 | |
| Morrill Fund | 130 | | 33 | | |
| Motor Vehicle Fund | | | 35 | | |
| Miscellaneous Appropriations | | 51 | | 96 | |
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| Current | 130 | | 31 | | |
| Permanent | 128 | | 32 | | |
| Northern Hospital for Insane | 124 | 46 | | 89 | |
| Outstanding Warrants (See Warrants) | | | | | |
| Oyster Reserve Fund | 130 | 52 | 27 | 97 | |
| Parole Department | 122 | 41 | | | |
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| Permanent Funds | | 52 | | 97 | |
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| | Classification of Expenditures | Current Expenditures Accounts | Current Cash Accounts | Expenditures Past Biennium | Miscellaneous |
|---|---|---|---|---|---|
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| Scientific School Funds, Current | 126 | ..... | 30 | ..... | ..... |
| Permanent | 128 | 52 | 30 | 97 | ..... |
| Secretary of State | 111 | 56 | ..... | 101 | ..... |
| Automobile Department | 111 | 56 | ..... | 101 | ..... |
| Immigration and Statistics | 112 | 57 | ..... | 102 | ..... |
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| Smith-Lever Fund | 130 | ..... | 33 | ..... | ..... |
| Smith Hughes Fund (See U. S. Vocational Education). | | | | | |
| Soldiers' Home and Colony | 125 | 47 | ..... | 91 | ..... |
| State Fair at Yakima | 117 | ..... | ..... | ..... | ..... |
| Steamboat Inspection | 114 | ..... | ..... | 93 | ..... |
| Superintendent of Public Instruction | 116 | 54 | ..... | 100 | ..... |
| Superior Courts | 113 | 55 | ..... | 101 | ..... |
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| Uniform Law Commission | 121 | ..... | ..... | ..... | ..... |
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| United States Social Hygiene Fund | 134 | 44 | 33 | ..... | ..... |
| United States Vocational Education | 134 | ..... | 33 | ..... | ..... |
| University of Washington | 118 | 57 | ..... | 103 | ..... |
| University Funds, Building | 134 | ..... | 35 | ..... | ..... |
| Current | 126 | ..... | 29 | ..... | ..... |
| Permanent | 128 | 52 | 29 | ..... | ..... |
| University of Washington Fund | 126 | ..... | 24 | ..... | ..... |
| Veterans' Home | 125 | 48 | ..... | 92 | ..... |
| Veterans' Welfare Commission | 115 | 58 | ..... | 103 | ..... |
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| Washington State College | 118 | 58 | ..... | 103 | ..... |
| Washington State College Fund | 126 | ..... | 25 | ..... | ..... |
| Washington State Fair (See State Fair at Yakima). | | | | | |
| Weights and Measures (See Secretary of State). | | | | | |
| Western Hospital for Insane | 124 | 48 | ..... | 92 | ..... |
| Western Washington Experiment Station (See Washington State College). | | | | | |
| Women's Industrial Home and Clinic | ..... | 48 | ..... | ..... | ..... |
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STATE OF WASHINGTON

# INSURANCE DEPARTMENT

## TWENTY-SIXTH ANNUAL REPORT

Showing Summary of Insurance Business Transacted
During the Year Ending December 31, 1919,
as Shown by the Annual Statements
of all Companies Authorized
to do Business in
Washington

H. O. FISHBACK
State Insurance Commissioner

OLYMPIA
FRANK M. LAMBORN PUBLIC PRINTER
1920

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# Twenty-Sixth Annual Report of the Insurance Department of the State of Washington

To His Excellency, Louis F. Hart, Governor of Washington:

I have the honor to submit herewith the Twenty-sixth Annual Report of the Insurance Department of the State of Washington, containing statements of the various classes of insurance transacted during the year nineteen hundred and nineteen; a complete list of companies authorized and licensed to do business in the state during the year; together with such other information as is considered of interest to the insuring public and companies transacting business in the state.

All domestic companies have been examined as required by law, and reports of such examinations are on file in this department. The statements of the home companies, included in this report, are printed in detail, giving full information regarding their operations and financial condition.

## FIRE MARSHAL'S DEPARTMENT.

A persistent campaign has been put forth in an effort to awaken the citizens of the State of Washington to the necessity of safeguarding their homes and places of business against fire. During the harvest seasons of the past three years the department has maintained a representative in the grain growing sections of our state, in an effort to reduce the annual waste from grain fires. Much has been accomplished, and with the continued cooperation of the various communities of the state and representatives of insurance companies, grain fire losses may be reduced to a minimum.

The records show that during the past year forty-five fires of "suspicious" origin reported to the department have been investigated. Three persons have been convicted of arson and one is still awaiting trial.

During the year more than three hundred cities and towns were visited and six hundred general inspections were made covering flour mills, elevators, warehouses and other classes of mercantile establishments, as well as seventy-five school buildings and fifty theaters and moving picture houses.

Submitted herewith are detailed statements showing the financial transactions of the department, a list of all employees and salaries paid, and tables showing business transacted by companies operating in the state.

Respectfully submitted,

H. O. FISHBACK,

State Insurance Commissioner and Ex-Officio State Fire Marshal.

Olympia, June 30, 1920.

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## FINANCIAL TRANSACTIONS FOR CALENDAR YEAR 1919.

### RECEIPTS.

**Receipts of the Insurance Department for the Fiscal Year Ending December 31, 1919, the Whole Amount of Which Has Been Paid Over to the State Treasurer Pursuant to Law.**

| | | |
|---|---|---|
| FROM FIRE AND MARINE INSURANCE COMPANIES: | | |
| Filing annual statement | $3,625 00 | |
| Issuing certificates of authority | 2,037 00 | |
| Tax on premium income: | | |
| Fire | 210,659 94 | |
| Marine | 28,111 29 | |
| Miscellaneous | 19,118 25 | |
| Issuing agents' licenses | 19,987 00 | |
| Miscellaneous filing fees | 623 00 | $284,161 48 |
| FROM LIFE INSURANCE COMPANIES: | | |
| Filing annual statements | $1,215 00 | |
| Issuing certificate of authority | 900 00 | |
| Tax on premium income: | | |
| Life | 226,314 35 | |
| Miscellaneous | 21,234 02 | |
| Issuing agents' licenses | 8,208 00 | |
| Miscellaneous filing fees | 115 00 | |
| Miscellaneous fees for service | 445 27 | 258,431 64 |
| FROM MISCELLANEOUS INSURANCE COMPANIES: | | |
| Filing annual statement | $1,010 00 | |
| Issuing certificate of authority | 552 00 | |
| Tax on premium income | 54,447 62 | |
| Issuing agents' licenses | 6,122 00 | |
| Miscellaneous filing fees | 294 00 | |
| Miscellaneous fees for service | 15 80 | 62,441 42 |
| FROM FRATERNAL INSURANCE COMPANIES: | | |
| Filing statements and issuing certificates of authority. | $550 00 | 550 00 |
| FROM AGENTS FOR UNAUTHORIZED COMPANIES: | | |
| Issuing agents' licenses | $1,800 00 | |
| Tax on premium income: | | |
| Fire | 4,498 09 | |
| Marine | 2,796 72 | |
| Miscellaneous | 39 24 | 9,134 05 |
| FROM SUNDRY FEES AND LICENSES: | | |
| Brokers | $3,400 00 | |
| Solicitors | 3,908 00 | |
| Adjusters | 520 00 | |
| Service of process | 274 00 | |
| Miscellaneous fees for service | 222 29 | 8,324 29 |
| Total receipts | | $623,042 88 |

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### SUMMARY OF RECEIPTS.

| | | |
|---|---|---|
| Tax on premiums written | $567,219 52 | |
| Filing and checking companies' annual statements | 5,850 00 | |
| Issuing companies' certificate of authority | 4,039 00 | |
| Issuing agents' and solicitors' licenses | 38,225 00 | |
| Issuing licenses to agents for unauthorized companies | 1,800 00 | |
| Issuing brokers' licenses | 3,400 00 | |
| Issuing adjusters' licenses | 520 00 | |
| Filing articles of incorporation, charters, by-laws, powers of attorney and miscellaneous fees for service | 1,715 36 | |
| Service of process | 274 00 | $623,042 88 |

### EXPENDITURES.

| | | |
|---|---|---|
| January 1, 1919, to December 31, 1919: | | |
| Salary of Commissioner | $3,000 00 | |
| Salary of deputy commissioner and all other employes | 18,113 74 | |
| Examination of insurance companies | 1,350 53 | |
| Supplies, material and service | 8,451 21 | |
| Investigation of supposed incendiary fires | 5,515 46 | |
| Capital outlay | 214 10 | |
| Total expenditures | | $36,645 04 |
| Balance of receipts over expenditures during the year 1919 | | $586,397 84 |

### LIST OF THE SALARIED OFFICERS AND EMPLOYES OF THE DEPARTMENT.

| | | |
|---|---|---|
| H. O. Fishback | Commissioner | $3,000 00 |
| J. O. Rummens | Deputy commissioner | 3,000 00 |
| H. O. Fishback, Jr. | Examiner | 2,700 00 |
| F. V. Donnelly | Inspector | 2,400 00 |
| Chas. E. Fullerton | Statistician | 1,800 00 |
| Charlotte Algier | Chief clerk | 1,800 00 |
| Viola French | Filing clerk | 1,560 00 |
| Lena Tope | Cashier | 1,260 00 |
| Marjorie Holcomb | License clerk | 1,200 00 |
| Sylvia Bohac | Bookkeeper | 1,260 00 |
| Blanche Gerding | Stenographer | 1,080 00 |

### FIRE PREVENTION DEPARTMENT.

| | | |
|---|---|---|
| W. A. Groce | Assistant fire marshal | $2,700 00 |

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## DEPOSIT OF SECURITIES.

Under the state deposit laws relating to insurance companies the companies named below have registered and deposited with the State Treasurer, through the Insurance Department, under date of December 31, 1919, securities for the protection of all policyholders in amounts as follows:

| | |
|---|---|
| American Casualty Company | $15,000 00 |
| Canton Insurance Office, Ltd. | 200,000 00 |
| Commonwealth Title Company | 75,000 00 |
| Mason County Abstract & Title Company | 10,550 00 |
| New World Life Insurance Company | 764,367 80 |
| Northern Life Insurance Company | 1,032,435 33 |
| Northwestern Mutual Fire Association | 250,000 00 |
| Occidental Life Insurance Company | 305,150 00 |
| Washington Title Insurance Company | 162,800 00 |
| Northwestern Title Insurance Company | 82,950 00 |
| Western Union Life Insurance Company | 2,814,092 68 |

## LICENSED BROKERS.

A licensed broker is authorized to solicit any class of insurance business and must place such business through an agent licensed for the company carrying the risk.

Following is a list of brokers authorized to transact business in the State of Washington during the year ending March 31, 1920:

| | |
|---|---|
| Baker, Wm. F. | Seattle |
| Bowden, Gazzam & Arnold | Seattle |
| Bush & Company, Inc., George S. | Seattle |
| Chilberg, H. R. | Seattle |
| Davis & Sons, Inc., J. B. F. | Seattle |
| DeMott, Howard (non-resident) | New York |
| Dodwell & Company, Limited | Seattle |
| Erikson, Johanson & Company | Seattle |
| Exton & Company, B. N. (non-resident) | New York |
| Ewing Company, Henry C. | Seattle |
| Frederick & Metzger | Seattle |
| Frudenfield, L. S. | Tacoma |
| Gillespie, Incorporated, A. M. | Seattle |
| Halloran-Judge Trust Company (non-resident) | Salt Lake City |
| Hamilton & Company, C. H. | Seattle |
| Heath, Henry | Spokane |
| Johnson & Higgins of Washington | Seattle |
| Jones, A. M. | Seattle |
| Judson, Inc., E. Dougald | Tacoma |
| Lincoln Trust Company | Spokane |
| Lowry & Pike, Inc. | Seattle |
| Marsh & McLennen (Marine) | Seattle |
| Martin General Agency | Seattle |
| Mather & Company | Seattle |
| Mulligan, John F. | Spokane |
| Pacific Insurance Brokers Company | Seattle |
| Redford & Company, Colin O. | Seattle |
| Raser, H. A. | Seattle |
| Rollins, Burdick, Hunter Company | Seattle |
| Spokane & Eastern Trust Company | Spokane |
| Swanstrom, Mary E. S. | Seattle |

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Vancouver Insurance Agency, Inc.....Seattle
Waterhouse & Company, Frank.....Seattle
Western Insurance Agency, Ltd.....Seattle
Wilcox, Peck & Hughes of the State of Washington.....Seattle

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## INSURANCE ADJUSTERS FOR YEAR ENDING MARCH 31, 1920.

Frank Allyn .....Seattle
F. L. Armstrong.....Spokane
J. E. Austin.....Seattle
H. G. Behnaman.....Seattle
B. B. Broomell.....Tacoma
E. J. Clark.....Seattle
George E. Corey.....Seattle
V. E. deCamp.....Seattle
Alex Dickinson .....Seattle
F. H. Dunnington.....Seattle
H. R. Ensign.....Seattle
A. B. Everts.....Portland
George Francis Fitzgerald.....Seattle
Robert O. Fleming.....Seattle
William P. Folger.....Spokane
Edwin G. Ford.....Seattle
D. B. Fotheringham.....Spokane
W. A. Frazier.....Spokane
Thomas T. Frith.....Portland
H. M. Grant.....Portland
Henry Hall .....Spokane
Curtis R. Harold.....Seattle
W. L. Hayward.....Seattle
John W. Heal.....Seattle
V. J. Holt.....San Francisco
William B. Honeyman.....Portland
A. W. Jones.....Seattle
J. F. Keller.....Seattle
J. F. Kertchem.....Portland
Burt H. Lewis.....Seattle
W. G. Lloyd.....Portland
W. E. Metzger.....Spokane
V. B. McDowell.....Spokane
W. L. Niehorster.....Spokane
Henry S. Noon.....Seattle
Bruce Parker .....Seattle
Frank E. Partridge.....Spokane
W. H. Patterson.....Seattle
W. M. Patterson.....Portland
A. M. Peckham .....Seattle
Henry O. Price.....Seattle
J. J. Richardson.....Portland
J. L. Runner.....Seattle
Carl E. Schlingheyde.....Seattle
T. C. Shankland.....Portland
Al. Sharp .....Seattle
Robert S. Taylor.....Seattle
James B. Trumbull.....Seattle
W. C. Webster.....Spokane
Clem J. Whittemore.....Seattle
Guy C. Worthley.....Seattle
W. F. Zwick.....Seattle

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**INSURANCE ADJUSTERS—SPECIAL.**

A. B. Everts, Portland, Ore. (Lloyds of London).
W. E. Metzger, Spokane, Wash. (Columbia National Ins. Co.).
F. E. Partridge, Spokane, Wash. (Underwriters at Lloyds of London).

## LOSS ADJUSTMENT REPORTS.

A complete record is kept of all adjustment reports filed with this department on losses occurring in the State of Washington in excess of one hundred dollars, and a summary of fire loss adjustments for the year 1919 has been made and is submitted as a part of this report.

### CITY AND TOWN PROPERTY.

| CAUSE OF FIRE | No. of Fires | Buildings | Contents | Amount Paid |
|---|---|---|---|---|
| Ashes | 4 | $6,500 00 | $7,000 00 | $1,280 85 |
| Ash box | 1 | 700 00 | 300 00 | 546 08 |
| Back-fire from auto | 2 | 900 00 | 13,800 00 | 6,107 57 |
| Back-fire from motor | 1 | 9,000 00 | ..... | 1,011 46 |
| Back-fire from boiler | 2 | ..... | 85,000 00 | 457 40 |
| Blow torch | 9 | 44,400 00 | 19,200 00 | 8,207 75 |
| Boiling fat | 1 | 1,000 00 | 650 00 | 143 55 |
| Blower | 1 | 6,000 00 | ..... | 2,430 71 |
| Bonfire | 2 | 1,600 00 | 650 00 | 1,368 50 |
| Burglary | 1 | ..... | 1,500 00 | 857 45 |
| Burning grease | 1 | 15,000 00 | ..... | 162 40 |
| Chemicals | 1 | ..... | 3,000 00 | 117 00 |
| Children with matches | 8 | 21,700 00 | 3,400 00 | 10,249 50 |
| Christmas tree | 2 | 2,000 00 | 500 00 | 1,450 00 |
| Cleaning with gasoline | 1 | 8,000 00 | ..... | 167 83 |
| Clothing catching fire | 8 | 98,950 00 | 5,500 00 | 4,349 08 |
| Curtains catching fire | 2 | 2,300 00 | 200 00 | 440 50 |
| Cigarettes, cigars, matches | 43 | 1,767,758 48 | 746,856 50 | 67,707 79 |
| Communicated | 101 | 233,816 50 | 277,100 00 | 142,167 62 |
| Defective flue | 129 | 143,075 00 | 75,105 00 | 110,527 52 |
| Defective furnace | 6 | 57,500 00 | 12,000 00 | 6,572 40 |
| Defective heating plant | 2 | 1,500 00 | 2,000 00 | 3,329 55 |
| Defective wiring | 81 | 689,760 00 | 193,902 29 | 107,456 52 |
| Electric— | | | | |
| Curling iron | 1 | 3,500 00 | 2,500 00 | 254 00 |
| Current left on | 1 | ..... | 750 00 | 73 45 |
| Electricity | 3 | 2,700 00 | 17,000 00 | 2,262 71 |
| Electric iron | 10 | 105,000 00 | 7,800 00 | 2,035 07 |
| Explosion— | | | | |
| Furnace | 1 | 6,000 00 | 4,000 00 | 10,000 00 |
| Gas | 1 | ..... | 62,300 00 | 2,743 80 |
| Gasoline burner | 1 | ..... | 1,200 00 | 374 00 |
| Gasoline lamp | 1 | 1,380 00 | 335 00 | 154 65 |
| Gasoline tank | 3 | ..... | 4,000 00 | 2,830 76 |
| Heater | 1 | 800 00 | ..... | 800 00 |
| Hot water heater | 8 | 37,500 00 | 6,150 00 | 18,566 27 |
| Kerosene lamp, lantern, stove | 28 | 30,206 70 | 12,000 00 | 18,317 56 |
| Soot | 2 | 7,000 00 | 800 00 | 1,230 40 |
| Fireplace | 5 | 10,400 00 | 2,300 00 | 2,344 68 |
| Forest fire | 9 | 2,800 00 | 49,050 00 | 13,528 65 |
| Fire crackers | 1 | 8,000 00 | ..... | 150 00 |
| Furnace | 1 | 5,000 00 | 7,000 00 | 135 20 |
| Friction | 1 | 3,800 00 | 30,050 00 | 17,346 90 |
| Gas heater | 4 | 8,400 00 | 2,750 00 | 4,598 95 |
| Gas jet | 1 | ..... | 1,000 00 | 185 93 |

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**CITY AND TOWN PROPERTY—Concluded.**

| CAUSE OF FIRE | No. of Fires | Buildings | Contents | Amount Paid |
|---|---|---|---|---|
| Gas leak | 4 | $7,000 00 | $1,200 00 | $4,283 21 |
| Gas stove | 1 | 2,400 00 | ..... | 909 08 |
| General conflagration | 1 | 500 00 | ..... | 500 00 |
| Grass fire | 2 | 4,600 00 | ..... | 705 25 |
| Gasoline | 12 | 12,400 00 | 16,600 00 | 12,112 01 |
| Hot box | 2 | 209,000 00 | 2,000 00 | 14,471 19 |
| Hot steel | 1 | 35,000 00 | 55,000 00 | 7,901 98 |
| Ignition | 8 | 790,400 00 | 78,300 00 | 12,076 52 |
| Incendiary | 22 | 38,395 53 | 84,486 00 | 35,121 34 |
| Kerosene— | | | | |
| Lamp, lantern, stove | 22 | 18,100 00 | 7,120 00 | 12,672 39 |
| Starting fire with | 2 | 2,100 00 | 100 00 | 249 70 |
| Lightning | 4 | 177,500 00 | 151,600 00 | 4,298 08 |
| Matches | 12 | 305,500 00 | 61,550 00 | 60,186 68 |
| Melting pitch | 1 | 1,200 00 | ..... | 1,000 00 |
| Oil on stove | 1 | ..... | 7,300 00 | 630 00 |
| Oil in store room | 1 | 140,500 00 | ..... | 998 35 |
| Overheated bearing | 1 | 6,700 00 | 17,000 00 | 111 65 |
| Overheated dry kiln | 1 | ..... | 25,000 00 | 1,102 36 |
| Overheated furnace | 3 | 18,000 00 | ..... | 2,887 90 |
| Overheated paraffin | 2 | ..... | 56,500 00 | 124 70 |
| Overheated stove | 100 | 324,404 83 | 67,965 00 | 95,546 35 |
| Sparks | 8 | 214,320 00 | 28,200 00 | 13,571 99 |
| Sparks— | | | | |
| On roof | 14 | 29,519 00 | 21,050 00 | 23,540 12 |
| From chimney | 79 | 121,830 75 | 22,290 00 | 55,080 78 |
| Electric meter | 1 | ..... | 178,500 00 | 185 00 |
| Forge | 1 | 2,000 00 | 7,000 00 | 9,000 00 |
| Fire box | 1 | ..... | 8,500 00 | 40 40 |
| Switch engine | 2 | 2,000 00 | 350 00 | 1,445 28 |
| Donkey engine | 1 | ..... | 90,428 00 | 5,334 81 |
| Locomotive | 2 | 500 00 | 10,540 00 | 3,136 06 |
| Refuse | 10 | 664,270 00 | 208,200 00 | 50,478 77 |
| Dutch oven | 2 | 147,500 00 | 18,000 00 | 161 05 |
| Feed pipe | 1 | 1,250 00 | 6,250 00 | 6,000 00 |
| Fuel bin | 1 | 187,000 00 | ..... | 1,975 91 |
| Range | 2 | ..... | 2,200 00 | 776 03 |
| Rubbish | 4 | 14,000 00 | 28,100 00 | 6,017 00 |
| Sawdust | 1 | ..... | 40,000 00 | 266 50 |
| Slacked lime | 3 | 3,500 00 | 12,000 00 | 5,425 09 |
| Smoke house | 2 | 988 00 | ..... | 24 00 |
| Smoke stack | 1 | 24,000 00 | ..... | 142 07 |
| Stove wood or coals falling from | 14 | 58,475 00 | 10,605 00 | 4,724 99 |
| Spontaneous combustion | 32 | 762,761 52 | 1,212,900 00 | 98,566 78 |
| Tar boiling over | 1 | 5,250 00 | 12,500 00 | 828 25 |
| Toy balloon on roof | 1 | ..... | 400 00 | 14 00 |
| Unknown | 431 | 2,269,453 35 | 3,168,682 71 | 1,542,701 69 |
| Wooden box on stove | 1 | 1,000 00 | 200 00 | 1,026 60 |
| Totals | 1,311 | $9,947,264 66 | $7,235,705 50 | $2,679,476 87 |

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**FARM PROPERTY LOSS.**

| CAUSE OF FIRE | No. of Fires | Buildings | Contents | Amount Paid |
|---|---|---|---|---|
| Brush fire | 1 | $200 00 | ..... | $200 00 |
| Burning stack | 1 | ..... | $11,000 00 | 412 50 |
| Back-fire from engine | 2 | ..... | 42,800 00 | 9,344 01 |
| Bonfire | 1 | ..... | 2,000 00 | 280 00 |
| Children with matches | 4 | 1,650 00 | 2,200 00 | 1,882 07 |
| Cigarette, cigar | 9 | 5,585 00 | 4,250 00 | 9,160 90 |
| Communicated | 6 | 2,900 00 | 26,765 00 | 2,483 36 |
| Combined harvester | 4 | ..... | 75,230 00 | 1,514 45 |
| Explosion— | | | | |
| Lantern | 5 | 6,450 00 | 6,206 00 | 9,809 40 |
| In separator | 6 | ..... | 50,480 00 | 6,270 37 |
| In thresher | 7 | ..... | 16,000 00 | 4,728 41 |
| Forest fire | 2 | 650 00 | 400 00 | 550 00 |
| Friction in gears | 1 | ..... | 1,000 00 | 118 50 |
| Grass fire | 3 | 800 00 | 7,840 00 | 1,524 52 |
| Gasoline | 1 | ..... | 1,800 00 | 1,375 90 |
| Incendiary | 3 | 500 00 | 6,510 55 | 5,890 53 |
| Lamp | 1 | 400 00 | 500 00 | 900 00 |
| Lightning | 1 | ..... | 4,340 00 | 3,177 39 |
| Sparks— | | | | |
| From chimney | 1 | ..... | 1,400 00 | 1,050 00 |
| Engine | 11 | ..... | 108,632 00 | 31,084 21 |
| Locomotive | 2 | 3,300 00 | ..... | 624 40 |
| On roof | 1 | 200 00 | ..... | 200 00 |
| Spontaneous combustion | 3 | 7,250 00 | 3,450 00 | 10,116 00 |
| Thresher | 1 | ..... | 8,300 00 | 145 10 |
| Tramps | 1 | ..... | 2,000 00 | 2,000 00 |
| Unknown | 61 | 51,535 00 | 90,980 84 | 82,271 24 |
| Totals | 139 | $81,360 00 | $473,584 39 | $187,117 16 |

## COMPANIES ADMITTED TO TRANSACT BUSINESS IN THE STATE OF WASHINGTON DURING THE YEAR 1919.

### FIRE AND MARINE COMPANIES.

American Merchant Marine Insurance Company, 56 Beaver Street, New York, New York. Incorporated December, 1915. Authorized in Washington May 9, 1919, to transact fire, marine and automobile insurance. Capital stock, $300,000.00; admitted assets, $3,056,438.50; surplus to policyholders, $1,414,207.93.

Assurance Company of America, 80 Maiden Lane, New York, New York. Incorporated, February 25, 1897. Authorized in Washington, July 28, 1919, to transact a fire insurance business. Capital stock, $200,000.00; admitted assets, $963,086.19; surplus to policyholders, $642,011.07.

Bankers and Shippers Insurance Company, 3 South William Street, New York, New York. Incorporated, December 23, 1918. Authorized in Washington, September 23, 1919, to transact fire, marine and automobile insurance. Capital stock, $1,000,000.00; admitted assets, $2,500,000.00; surplus to policyholders, $2,500,000.00.

Cleveland National Fire Insurance Company, 1108 Illuminating Building, Cleveland, Ohio. Incorporated, October 14, 1911. Authorized in Washington, September 15, 1919, to transact fire and marine insurance. Capital stock, $839,580.00; admitted assets, $1,662,212.57; surplus to policyholders, $1,209,812.34.

Hudson Insurance Company, 100 William Street, New York, New York. Incorporated, January 25, 1918. Authorized in Washington, February 13, 1919, to transact fire, marine, riot and civil commotion insurance. Capital stock, $500,000.00; admitted assets, $1,486,583.44; surplus to policyholders, $1,484,353.44.

Importers and Exporters Insurance Company, 17 South William Street, New York, New York. Incorporated, February 18, 1918. Authorized in Washington, August 20, 1919, to transact fire, sprinkler leakage, marine, motor vehicle, and

explosion, riot and civil commotion insurance. Capital stock, $200,000.00; admitted assets, $1,546,527.68; surplus to policyholders, $331,402.36.

Jefferson Insurance Company, Land Title Building, Philadelphia, Pennsylvania. Incorporated, June 1, 1911. Authorized in Washington, December 31, 1919, to transact marine and automobile insurance. Capital stock, $400,000.00; admitted assets, $1,592,057.05; surplus to policyholders, $636,351.69.

Liberty Marine Insurance Company, 56 Beaver Street, New York, New York. Incorporated, 1917. Authorized in Washington, December 31, 1919, to transact marine and automobile insurance. Capital stock, $250,000.00; admitted assets, $1,545,245.90; surplus to policyholders, $411,470.98.

Marine and Motor Insurance Company, Galveston, Texas. Incorporated, August 1, 1919. Authorized in Washington, October 20, 1919, to transact marine and automobile insurance. Capital stock, $200,000.00; admitted assets, $299,943.60; surplus to policyholders, $299,943.60.

North Atlantic Insurance Company, 56 Beaver Street, New York, New York. Incorporated, 1917. Authorized in Washington, December 31, 1919, to transact marine and automobile insurance. Capital stock, $250,000.00; admitted assets, $1,545,662.23; surplus to policyholders, $411,877.93.

Peoples National Fire Insurance Company, 419 Walnut Street, Philadelphia, Pennsylvania. Incorporated, April 2, 1908. Authorized in Washington, July 21, 1919, to transaet fire insurance. Capital stock, $1,000,000.00; admitted assets, $2,172,590.13; surplus to policyholders, $1,284,027.74.

Union Insurance Society of Canton, Limited, Hong Kong, China; U. S. Branch, 175 West Jackson Boulevard, Chicago, Illinois. Established, 1835. Authorized in Washington, April 10, 1919, to transact fire, explosion, riot and civil commotion insurance. Statutory deposit, $200,000.00; admitted assets, $786,235.72; surplus to policyholders, $407,859.98.

United Firemen's Insurance Company, 419 Walnut Street, Philadelphia, Pennsylvania. Incorporated, April 2, 1860. Authorized in Washington, July 21, 1919, to transact fire insurance. Capital stock, $400,000.00; admitted assets, $1,740,788.68; surplus to policyholders, $581,734.31.

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## LIFE AND MISCELLANEOUS COMPANIES.

Automobile Insurance Exchange, 325-327 Railway Exchange Building, Seattle, Washington. Authorized, January 18, 1919, as an inter-insurance association to transact automobile insurance.

International Indemnity Company, 704 Title Guaranty Building, Los Angeles, California. Incorporated, December 20, 1911. Authorized in Washington, July 11, 1919, to transact automobile insurance. Capital stock, $402,829.80; admitted assets, $820,773.69; surplus to policyholders, $506,402.02.

Lumbermen's Mutual Casualty Company, 11 South LaSalle Street, Chicago, Illinois. Incorporated, November 18, 1912. Authorized in Washington as a mutual company, April 21, 1919, to transact automobile insurance. Admitted assets, $396,692.50; surplus to policyholders, $153,007.57.

Merchants Life and Casualty Company, 719 Nicollet Avenue, Minneapolis, Minnesota. Incorporated, June 23, 1908. Authorized in Washington, August 4, 1919, to transact accident and health insurance. Capital stock, $100,000.00; admitted assets, $237,427.08; surplus to policyholders, $173,538.56.

North American Life Insurance Company, 36 South State Street, Chicago, Illinois. Incorporated, New Jersey, January 12, 1907; Illinois, August 19, 1911. Authorized in Washington, June 30, 1919, to transact life insurance. Capital stock, $700,000.00; admitted assets, $4,363,732.32; surplus to policyholders, $734,233.64.

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## FRATERNAL ASSOCIATIONS.

Fraternal Beneficial Association, Tekoa, Washington. Authorized, February 4, 1919, to transact fire insurance on the fraternal assessment plan.

Life Insurance Department, Patrons of Husbandry, Tacoma, Washington, temporary certificate issued, November 8, 1919, for the purpose of forming a fraternal life insurance company.

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## COMPANIES WHICH WITHDREW FROM THE STATE OF WASHINGTON DURING THE YEAR 1919.

### FIRE AND MARINE COMPANIES.

German American Insurance Company of Pennsylvania, Pittsburg, Pennsylvania. Certificate not renewed, April 1, 1919.

Michigan Commercial Insurance Company, Lansing, Michigan. Discontinued business and certificate not renewed, April 1, 1919.

Farmers' Union Mutual Insurance Company, Wilson Creek, Washington. Certificate not renewed, April 1, 1919.

Montana Fire Insurance Company, Helena, Montana. Reinsured in the Home Fire and Marine Insurance Company, December 31, 1919.

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## STOCK FIRE AND MARINE INSURANCE COMPANIES AUTHORIZED TO TRANSACT BUSINESS IN THE STATE OF WASHINGTON DURING THE YEAR ENDING DECEMBER 31, 1919.

| NAME OF COMPANY | Location | When Authorized | When Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | ‡ Class of Business |
|---|---|---|---|---|---|---|---|
| Aetna Insurance Company | Hartford, Conn. | June 26, 1890 | June 1819 | $5,000,000 00 | $37,114,426 40 | $15,705,905 47 | 1, 2, 13½, 14. |
| Agricultural Insurance Company | Watertown, N. Y. | Oct. 1, 1897 | Jan. 10, 1863 | 500,000 00 | 6,711,660 90 | 2,510,339 98 | 1, 2, 5, 13½, 14. |
| Alliance Insurance Company | Philadelphia, Pa. | Jan. 9, 1906 | Dec. 5, 1904 | 750,000 00 | 4,497,800 40 | 2,264,503 63 | 1, 2, 5, 13½, 14. |
| American Alliance Insurance Company | New York, N. Y. | Mar. 13, 1897 | Feb. 8, 1897 | 1,000,000 00 | 3,297,554 20 | 2,048,345 81 | 1, 2, 5, 13½, 14. |
| American Central Insurance Company | St. Louis, Mo. | July 19, 1890 | Feb. 1858 | 1,000,000 00 | 4,988,849 00 | 2,481,871 70 | 1, 2, 5, 13½, 14. |
| American Druggists Fire Insurance Company | Cincinnati, Ohio | July 12, 1909 | Feb. 6, 1906 | 200,000 00 | 628,180 25 | 477,708 46 | 1. |
| American Eagle Fire Insurance Company | New York, N. Y. | Sept. 1, 1915 | August 1915 | 1,000 000 00 | 3,878,089 18 | 2,060,722 53 | 1, 2, 5, 13½, 14. |
| American Insurance Company | Newark, N. J. | Sept. 15, 1890 | Feb. 20, 1846 | 2,000,000 00 | 14,845,137 73 | 5,189,532 80 | 1, 2, 13½, 14. |
| American Merchant Marine Insurance Company | New York, N. Y. | May 9, 1919 | Dec. 1915 | † 600,000 00 | 5,607,790 99 | 474,031 04 | 1, 2, 13½. |
| Assurance Company of America | New York, N. Y. | July 28, 1919 | Feb. 25, 1897 | 200,000 00 | 1,107,602 38 | 681,680 22 | 1. |
| Atlas Assurance Company, Ltd. | London, England | Jan. 19, 1891 | 1808 | * 300,000 00 | 4,489,758 79 | 1,353,337 72 | 1, 5, 13½, 14. |
| Automobile Insurance Company of Hartford | Hartford, Conn. | May 8, 1914 | June 13, 1907 | 2,000,000 00 | 11,022,207 23 | 4,055,550 67 | 1, 2, 5, 13½, 14. |
| Bankers & Shippers Insurance Company | New York, N. Y. | Sept. 23, 1919 | Dec. 23, 1918 | 1,000,000 00 | 3,507,586 29 | 2,381,841 59 | 1, 2, 5, 13½. |
| Boston Insurance Company | Boston, Mass. | Aug. 20, 1908 | Dec. 23, 1873 | 1,000,000 00 | 12,574,603 75 | 5,126,676 51 | 1, 2, 5, 13½. |
| British America Assurance Company | Toronto, Canada | Aug. 24, 1891 | Feb. 13, 1833 | * 200,000 00 | 2,297,350 46 | 779,499 87 | 1, 2. |
| British Foreign Marine Insurance Co., Ltd. | Liverpool, England | Aug. 7, 1890 | Feb. 1863 | * 200,000 00 | 2,035,422 41 | 918,255 67 | 2. |
| Caledonian Insurance Company | Edinburgh, Scotland | Dec. 15, 1890 | 1805 | * 200,000 00 | 3,045,923 04 | 900,812 14 | 1, 13½, 14. |
| California Insurance Company | San Francisco, Cal. | July 17, 1905 | 1861 | 400,000 00 | 2,272,725 32 | 1,003,722 33 | 1, 5, 13½. |
| Camden Fire Insurance Association | Camden, N. J. | June 22, 1911 | March 1841 | 1,000,000 00 | 6,075,176 35 | 2,100,000 00 | 1, 2, 13½, 14. |
| Canton Insurance Office, Ltd. | Hongkong, China | Sept. 7, 1899 | Dec. 15, 1881 | * 500,000 00 | 3,257,538 47 | 2,746,060 33 | 2. |
| Central National Fire Insurance Company | Des Moines, Iowa | June 17, 1918 | Nov. 1916 | 500,000 00 | 1,091,495 05 | 805,934 07 | 1, 2. |
| Century Insurance Company, Ltd. | Edinburgh, Scotland | July 25, 1912 | Apr. 17, 1885 | * 200,000 00 | 1,012,905 84 | 655,852 16 | 1. |
| Citizens Insurance Company | St. Louis, Mo. | May 7, 1901 | Feb. 2, 1837 | 200,000 00 | 1,061,616 29 | 532,047 33 | 1. |
| City of New York Insurance Company | New York, N. Y. | May 20, 1909 | Apr. 12, 1905 | 600,000 00 | 2,376,270 71 | 1,052,596 04 | 1, 2. |
| Cleveland National Fire Insurance Company | Cleveland, Ohio | Sept. 15, 1919 | Oct. 14, 1911 | 839,580 00 | 1,827,041 87 | 1,246,073 17 | 1. |
| Colonial Assurance Company | New York, N. Y. | Oct. 18, 1910 | June 15, 1896 | 200,000 00 | 837,742 15 | 519,172 56 | 1. |
| Columbia Insurance Company | Jersey City, N. J. | Apr. 1, 1918 | Mar. 21, 1901 | 400,000 00 | 1,796,955 08 | 1,213,393 88 | 1, 2, 13½. |
| Commercial Union Assurance Company, Ltd. | London, England | June 26, 1890 | Sept. 28, 1861 | * 800,000 00 | 14,881,521 70 | 4,466,694 30 | 1, 2, 5, 13½. |
| Commercial Union Fire Insurance Company | New York, N. Y. | Mar. 17, 1904 | Oct. 30, 1890 | 200,000 00 | 1,817,682 68 | 640,518 61 | 1. |

* Deposit capital. † Impairment made good and surplus to policyholders on March 31, 1920, was $921,954.51.

‡ Class 1, Fire Insurance; Class 2, Marine Insurance; Class 5, Fidelity and Surety Insurance, as it relates to the insuring the performance of automobile contracts of sale and/or chattel mortgages; Class 10, Sprinkler Leakage Insurance; Class 13½, Motor Vehicle Insurance; Class 14, Miscellaneous Insurance, including strike, riot and civil commotion insurance.

**Stock Fire and Marine Insurance Companies Authorized to Transact Business in Washington During the Year 1919—Continued.**

| NAME OF COMPANY | Location | When Authorized | When Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | ‡ Class of Business |
|---|---|---|---|---|---|---|---|
| Commonwealth Insurance Company | New York, N. Y. | Aug. 16, 1907 | Aug. 23, 1886 | $500,000 00 | $3,712,575 27 | $1,727,314 52 | 1, 2, 5, 10, 13½, 14. |
| Concordia Fire Insurance Company | Milwaukee, Wis. | Oct. 9, 1908 | Mar. 7, 1870 | 750,000 00 | 4,055,050 19 | 1,451,072 89 | 1, 2. |
| Connecticut Fire Insurance Company | Hartford, Conn. | Sept. 10, 1890 | June 1850 | 1,000,000 00 | 10,977,535 09 | 4,051,899 37 | 1, 2, 13½, 14. |
| Continental Insurance Company | New York, N. Y. | June 26, 1890 | Jan. 1853 | 10,000,000 00 | 39,624,376 24 | 21,364,824 29 | 1, 2, 5, 13½, 14. |
| County Fire Insurance Co. of Philadelphia | Philadelphia, Pa. | Oct. 18, 1915 | May 31, 1832 | 400,000 00 | 1,053,550 81 | 645,906 19 | 1. |
| Detroit Fire & Marine Insurance Company | Detroit, Mich. | June 3, 1912 | Feb. 1, 1886 | 500,000 00 | 3,086,005 58 | 1,750,818 80 | 1. |
| Dubuque Fire & Marine Insurance Company | Dubuque, Iowa | Apr. 7, 1909 | July 18, 1883 | 200,000 00 | 2,727,156 87 | 858,269 08 | 1. |
| Eagle, Star & British Dom. Ins. Co., Ltd. | London, England | Oct. 10, 1917 | Sept. 15, 1904 | * 410,000 00 | 2,672,352 26 | 903,641 66 | 1, 2, 14. |
| Equitable Fire & Marine Insurance Company | Providence, R. I. | May 19, 1908 | May 1859 | 750,000 00 | 2,380,454 29 | 1,619,908 23 | 1, 2, 5, 13½, 14. |
| Federal Insurance Company | Jersey City, N. J. | Jan. 1, 1906 | Feb. 1, 1901 | 1,000,000 00 | 5,696,084 25 | 1,990,190 82 | 1, 2, 13½. |
| Fidelity-Phenix Fire Insurance Company | New York, N. Y. | Mar. 10, 1910 | Feb. 28, 1910 | 2,500,000 00 | 25,816,261 92 | 9,770,834 02 | 1, 2, 5, 13½, 14. |
| Fire Association of Philadelphia | Philadelphia, Pa. | July 19, 1890 | Mar. 27, 1820 | 1,000,000 00 | 14,938,834 93 | 5,185,493 01 | 1, 2, 5, 13½, 14. |
| Fireman's Fund Insurance Company | San Francisco, Cal. | July 7, 1890 | May 6, 1863 | 1,500,000 00 | 20,010,852 96 | 6,799,768 46 | 1, 2, 5, 13½, 14. |
| Firemen's Insurance Company | Newark, N. J. | Feb. 15, 1908 | Dec. 3, 1855 | 1,250,000 00 | 9,242,501 62 | 3,550,392 78 | 1, 2, 13½. |
| Franklin Fire Insurance Company | Philadelphia, Pa. | June 30, 1890 | Apr. 22, 1829 | 1,000,000 00 | 5,300,191 85 | 2,298,019 45 | 1, 2, 5, 13½, 14. |
| General Fire Assurance Company | Paris, France | July 11, 1911 | 1819 | * 316,000 00 | 1,616,091 13 | 553,343 68 | 1. |
| Girard Fire & Marine Insurance Company | Philadelphia, Pa. | June 1, 1904 | March 1853 | 500,000 00 | 3,057,671 14 | 777,907 16 | 1, 2. |
| Glens Falls Insurance Company | Glens Falls, N. Y. | Jan. 2, 1900 | 1849 | 1,000,000 00 | 9,328,298 85 | 3,695,144 33 | 1, 2, 5, 13½, 14. |
| Globe & Rutgers Fire Insurance Company | New York, N. Y. | Apr. 7, 1903 | Feb. 9, 1899 | 700,000 00 | 33,687,274 25 | 10,846,081 00 | 1, 2, 5, 13½, 14. |
| Granite State Fire Insurance Company | Portsmouth, N. H. | Feb. 5, 1910 | July 17, 1885 | 200,000 00 | 1,771,831 22 | 603,733 40 | 1. |
| Great American Insurance Company | New York, N. Y. | Sept. 22, 1890 | Mar. 7, 1872 | 5,000,000 00 | 33,201,678 88 | 16,010,376 51 | 1, 2, 5, 13½, 14. |
| Hanover Fire Insurance Company | New York, N. Y. | Nov. 3, 1890 | April 1852 | 1,000,000 00 | 6,373,119 99 | 1,929,368 15 | 1, 13½. |
| Hartford Fire Insurance Company | Hartford, Conn. | June 26, 1890 | May 1810 | 4,000,000 00 | 50,590,485 33 | 18,128,807 40 | 1, 2, 13½, 14. |
| Home Fire & Marine Insurance Company | San Francisco, Cal. | Apr. 1, 1918 | Sept. 9, 1864 | 500,000 00 | 2,741,847 22 | 1,204,439 85 | 1, 2, 5, 13½, 14. |
| Home Insurance Company | New York, N. Y. | June 26, 1890 | Apr. 13, 1853 | 6,000,000 00 | 54,595,060 31 | 21,825,966 32 | 1, 2, 5, 13½, 14. |
| Hudson Insurance Company | New York, N. Y. | Feb. 13, 1919 | Jan. 25, 1918 | 500,000 00 | 2,043,769 90 | 1,333,375 59 | 1. |

* Deposit capital.

‡ Class 1, Fire Insurance; Class 2, Marine Insurance; Class 5, Fidelity and Surety Insurance, as it relates to the insuring the performance of automobile contracts of sale and/or chattel mortgages; Class 10, Sprinkler Leakage Insurance; Class 13½, Motor Vehicle Insurance; Class 14, Miscellaneous Insurance, including strike, riot and civil commotion insurance.

**Stock Fire and Marine Insurance Companies Authorized to Transact Business in Washington During the Year 1919—Continued.**

| NAME OF COMPANY | Location | When Authorized | When Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | ‡ Class of Business |
|---|---|---|---|---|---|---|---|
| Imperial Assurance Company | New York, N. Y. | June 9, 1908 | Mar. 7, 1899 | $200,000 00 | $1,920,207 60 | $1,262,618 73 | 1. |
| Importers & Exporters Insurance Company | New York, N. Y. | Aug. 20, 1919 | Feb. 18, 1918 | 700,000 00 | 2,448,244 49 | 1,078,171 40 | 1, 2, 13½. |
| Indemnity Mutual Marine Assurance Co., Ltd. | London, England | Sept. 2, 1912 | 1825 | * 300,000 00 | 1,233,258 98 | 638,103 03 | 2, 5, 13½. |
| Industrial Fire Insurance Company | Akron, Ohio | Sept. 1, 1916 | Aug. 16, 1910 | 300,000 00 | 929,317 23 | 444,659 59 | 1. |
| Insurance Company of North America | Philadelphia, Pa. | July 11, 1890 | Apr. 14, 1794 | 4,000,000 00 | 35,018,152 77 | 14,851,883 10 | 1, 2, 5, 13½, 14. |
| Insurance Company of State of Pennsylvania | Philadelphia, Pa. | Jan. 20, 1909 | Apr. 18, 1794 | 1,000,000 00 | 4,744,820 88 | 1,651,117 74 | 1, 2, 13½. |
| Jefferson Insurance Company | Philadelphia, Pa. | Dec. 31, 1919 | April 1855 | 400,000 00 | 1,594,172 71 | 520,822 29 | 2, 13½. |
| LaFonciere Marine Insurance Company | Paris, France | Dec. 30, 1913 | Aug. 27, 1879 | * 200,000 00 | 315,625 96 | 273,139 66 | 2. |
| Law, Union & Rock Insurance Company, Ltd. | London, England | Feb. 24, 1898 | 1806 | * 236,000 00 | 1,443,464 69 | 842,980 67 | 1. |
| Liberty Marine Insurance Company | New York, N. Y. | Dec. 31, 1919 | April 1917 | 250,000 00 | 1,496,328 94 | 362,604 86 | 2, 13½. |
| Liverpool & London & Globe Insurance Co. | Liverpool, England | Sept. 24, 1890 | 1836 | * 500,000 00 | 18,710,036 65 | 5,750,602 03 | 1, 2, 5, 13½, 14. |
| London Assurance Corporation | London, England | Aug. 6, 1890 | 1720 | * 460,000 00 | 6,702,211 80 | 2,372,842 93 | 1, 2, 13½. |
| London & Lancashire Fire Insurance Company | Liverpool, England | Sept. 15, 1890 | Dec. 10, 1861 | * 410,000 00 | 6,836,751 80 | 2,748,441 90 | 1, 2, 5, 13½, 14. |
| Marine & Motor Insurance Company | Galveston, Texas | Oct. 20, 1919 | Aug. 6, 1919 | 200,000 00 | 448,978 57 | 282,164 02 | 2, 13½. |
| Marine Insurance Company, Ltd. | London, England | June 1, 1912 | July 30, 1836 | * 200,000 00 | 3,199,996 17 | 1,507,229 76 | 2. |
| Massachusetts Fire & Marine Insurance Co. | Boston, Mass. | Aug. 7, 1916 | Mar. 3, 1910 | 500,000 00 | 1,876,269 08 | 726,771 15 | 1, 2. |
| Mechanics & Traders Insurance Company | New Orleans, La. | Aug. 1, 1906 | Oct. 15, 1869 | 300,000 00 | 2,250,813 73 | 1,268,345 71 | 1. |
| Mercantile Insurance Company of America | New York, N. Y. | Nov. 29, 1915 | Aug. 4, 1897 | 1,000,000 00 | 3,656,050 37 | 2,013,456 87 | 1, 2, 5, 10, 13½, 14. |
| Merchants Fire Assurance Corporation | New York, N. Y. | May 26, 1910 | Feb. 9, 1910 | 400,000 00 | 3,105,713 81 | 1,477,910 84 | 1, 2, 13½, 14. |
| Merchants Fire Insurance Company | Denver, Colo. | Mar. 10, 1910 | July 1, 1907 | 200,000 00 | 798,170 00 | 401,769 84 | 1. |
| Michigan Fire & Marine Insurance Company | Detroit, Mich. | Sept. 9, 1901 | 1880 | 400,000 00 | 2,159,729 89 | 884,110 35 | 1. |
| Milwaukee Mechanics Insurance Company | Milwaukee, Wis. | Jan. 13, 1894 | Feb. 15, 1852 | 1,250,000 00 | 6,796,893 77 | 2,691,538 96 | 1, 2, 5, 13½. |
| Minneapolis Fire & Marine Insurance Company | Minneapolis, Minn. | Aug. 23, 1915 | July 1, 1902 | 200,000 00 | 1,010,847 70 | 323,774 89 | 1. |
| Montana Fire Insurance Company | Helena, Mont. | Feb. 23, 1918 | Jan. 23, 1911 | (Reinsured in Home Fire & Marine Ins. Co., Dec. 31, 1919.) | | | |
| National Ben Franklin Fire Insurance Co. | Pittsburg, Pa. | Nov. 20, 1911 | Dec. 28, 1910 | 1,000,000 00 | 4,836,899 26 | 1,786,120 06 | 1, 2, 13½. |
| National Fire Insurance Company | Hartford, Conn. | June 26, 1890 | June 4, 1869 | 2,000,000 00 | 24,723,963 60 | 8,057,578 23 | 1, 2, 13½. |
| National Liberty Insurance Co. of America | New York, N. Y. | Mar. 20, 1901 | Feb. 1859 | 1,000,000 00 | 10,750,511 69 | 4,111,913 30 | 1, 2, 13½, 14. |
| National Union Fire Insurance Company | Pittsburg, Pa. | Mar. 3, 1904 | Feb. 14, 1901 | 1,000,000 00 | 6,176,156 33 | 1,954,749 66 | 1, 2, 13½, 14. |
| Nationale Fire Insurance Company | Paris, France | July 31, 1912 | 1820 | * 200,000 00 | 1,408,207 48 | 557,854 74 | 1. |
| Netherlands Fire & Life Insurance Company | The Hague, Holland | Apr. 17, 1913 | 1845 | * 200,000 00 | 1,494,642 62 | 679,825 86 | 1. |
| Newark Fire Insurance Company | Newark, N. J. | May 14, 1912 | Nov. 4, 1811 | 498,415 00 | 3,315,679 75 | 1,245,894 74 | 1, 2, 13½. |
| New Brunswick Fire Insurance Company | New Brunswick, N. J. | Jan. 1, 1906 | Dec. 27, 1826 | 500,000 00 | 2,549,999 05 | 842,146 93 | 1, 2, 13½, 14. |

* Deposit capital.

**Stock Fire and Marine Insurance Companies Authorized to Transact Business in Washington During the Year 1919—Continued.**

| NAME OF COMPANY | Location | When Authorized | When Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | ‡ Class of Business |
|---|---|---|---|---|---|---|---|
| New Hampshire Fire Insurance Company | Manchester, N. H. | May 3, 1900 | July 18, 1860 | $1,500,000 00 | $9,054,147 84 | $4,013,380 92 | 1, 13½. |
| New Jersey Insurance Company | Newark, N. J. | June 3, 1911 | Dec. 21, 1910 | 1,000,000 00 | 2,782,985 15 | 1,382,744 81 | 1, 13½, 14. |
| New Zealand Insurance Company, Ltd. | Auckland, N. Z. | Dec. 20, 1899 | May 1, 1859 | * 610,000 00 | 2,082,282 36 | 1,121,000 65 | 1, 14. |
| Niagara Fire Insurance Company | New York, N. Y. | Dec. 27, 1897 | July 1850 | 1,000,000 00 | 11,817,340 03 | 4,395,907 58 | 1, 2, 5, 13½, 14. |
| Norske Lloyd Insurance Company, Ltd. | Christiania, Norway | Oct. 4, 1916 | Nov. 21, 1905 | * 400,000 00 | 5,069,596 46 | 1,081,480 06 | 2. |
| North Atlantic Insurance Company | New York, N. Y. | Dec. 31, 1919 | April 1917 | 250,000 00 | 1,505,871 69 | 371,700 29 | 2, 13½. |
| North British & Mercantile Insurance Co. | Edinburgh, Scotland | July 19, 1890 | Nov. 1809 | * 400,000 00 | 11,082,577 44 | 3,492,807 95 | 1, 2, 5, 10, 13½, 14. |
| North China Insurance Company | Shanghai, China | Jan. 9, 1913 | Dec. 23, 1903 | * 400,000 00 | 1,044,573 16 | 856,558 96 | 1, 2. |
| Northern Assurance Company, Ltd. | London, England | Aug. 5, 1890 | 1836 | * 400,000 00 | 8,066,640 33 | 2,562,253 07 | 1, 5, 13½. |
| Northern Insurance Company of New York | New York, N. Y. | Oct. 3, 1908 | Oct. 22, 1897 | 500,000 00 | 2,292,189 82 | 874,847 38 | 1. |
| North River Insurance Company | New York, N. Y. | Mar. 25, 1908 | Feb. 6, 1822 | 1,000,000 00 | 7,463,760 32 | 3,475,898 62 | 1, 2, 5, 13½, 14. |
| Northwestern Fire & Marine Insurance Co. | Minneapolis, Minn. | June 14, 1915 | Mar. 5, 1906 | 400,000 00 | 2,080,010 55 | 701,198 24 | 1, 2. |
| Northwestern National Insurance Company | Milwaukee, Wis. | Aug. 22, 1900 | Feb. 20, 1860 | 1,000,000 00 | 9,851,920 42 | 3,010,911 33 | 1, 2, 5, 13½. |
| Norwich Union Fire Insurance Society, Ltd. | Norwich, England | June 30, 1890 | 1797 | * 400,000 00 | 4,735,093 13 | 1,394,535 61 | 1, 2, 5, 13½. |
| Old Colony Insurance Company | Boston, Mass. | Aug. 1, 1910 | June 2, 1906 | 1,000,000 00 | 3,804,970 05 | 2,251,185 27 | 1, 2, 5, 13½. |
| Orient Insurance Company | Hartford, Conn. | Feb. 21, 1890 | June 28, 1867 | 1,000,000 00 | 5,207,263 08 | 2,475,958 01 | 1, 2, 13½. |
| Pacific Fire Insurance Company | New York, N. Y. | May 11, 1912 | Apr. 15, 1851 | 400,000 00 | 2,439,225 44 | 983,499 58 | 1, 2, 14. |
| Pacific States Fire Insurance Company | Portland, Oregon | Oct. 17, 1911 | Nov. 1909 | 299,510 00 | 962,878 10 | 669,601 07 | 1, 5, 13½. |
| Palatine Insurance Company, Ltd. | London, England | Mar. 1, 1901 | Aug. 22, 1900 | * 210,000 00 | 4,672,713 66 | 1,621,925 36 | 1, 5, 13½. |
| Patriotic Assurance Company, Ltd. | Dublin, Ireland | May 29, 1916 | Dec. 31, 1913 | * 200,000 00 | 795,458 28 | 532,037 94 | 1. |
| Pennsylvania Fire Insurance Company | Philadelphia, Pa. | Sept. 1, 1900 | March 1825 | 750,000 00 | 9,280,906 88 | 2,975,526 59 | 1, 2, 10, 13½, 14. |
| Peoples National Fire Insurance Company | Philadelphia, Pa. | July 21, 1919 | Apr. 2, 1908 | 1,000,000 00 | 2,215,765 89 | 1,281,158 44 | 1. |
| Phenix Fire Insurance Company of Paris | Paris, France | July 21, 1912 | Sept. 1, 1819 | * 200,000 00 | 1,322,657 05 | 472,304 31 | 1. |
| Phoenix Assurance Company, Ltd. | London, England | June 30, 1900 | Jan. 17, 1782 | * 510,000 00 | 5,794,433 24 | 2,286,809 97 | 1, 2, 5, 13½, 14. |
| Phoenix Insurance Company | Hartford, Conn. | June 26, 1890 | May 1854 | 3,000,000 00 | 21,738,530 74 | 11,740,470 60 | 1, 2, 13½, 14. |
| Providence Washington Insurance Company | Providence, R. I. | Sept. 24, 1890 | 1799 | 1,000,000 00 | 9,166,585 92 | 4,111,536 28 | 1, 2, 5, 13½, 14. |
| Queen Insurance Company of America | New York, N. Y. | Oct. 24, 1891 | Sept. 11, 1891 | 2,000,000 00 | 15,871,765 03 | 7,477,600 84 | 1, 2, 5, 13½. |
| Queensland Insurance Company, Ltd. | Sydney, Australia | Aug. 19, 1918 | Oct. 1, 1896 | * 450,000 00 | 508,787 21 | 470,055 56 | 1, 2, 14. |
| Reliance Insurance Company of Philadelphia | Philadelphia, Pa. | June 2, 1909 | Apr. 21, 1841 | 400,000 00 | 1,781,310 92 | 570,030 44 | 1. |
| Rhode Island Insurance Company | Providence, R. I. | Apr. 8, 1908 | April 1905 | 600,000 00 | 2,766,175 25 | 1,121,813 46 | 1. |
| Richmond Insurance Company | New York, N. Y. | Aug. 28, 1917 | Jan. 1907 | 200,000 00 | 1,383,108 26 | 633,954 47 | 1, 13½, 14. |

* Deposit capital.

‡ Class 1, Fire Insurance; Class 2, Marine Insurance; Class 5, Fidelity and Surety Insurance, as it relates to the insuring the performance of automobile contracts of sale and/or chattel mortgages; Class 10, Sprinkler Leakage Insurance; Class 13½, Motor Vehicle Insurance; Class 14, Miscellaneous Insurance, including strike, riot and civil commotion insurance.

**Stock Fire and Marine Insurance Companies Authorized to Transact Business in Washington During the Year 1919—Concluded.**

| NAME OF COMPANY | Location | When Authorized | When Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | ‡ Class of Business |
|---|---|---|---|---|---|---|---|
| Royal Exchange Assurance | London, England | Sept. 21, 1891 | June 22, 1720 | *$400,000 00 | $4,318,796 31 | $1,124,478 54 | 1, 2, 5, 13½. |
| Royal Insurance Company, Ltd. | Liverpool, England | June 30, 1890 | May 31, 1845 | * 400,000 00 | 19,489,739 79 | 5,277,631 71 | 1, 2, 5, 13½. |
| Safeguard Insurance Company | New York, N. Y. | Jan. 31, 1916 | Mar. 10, 1915 | 200,000 00 | 940,336 83 | 600,166 94 | 1. |
| Scottish Union & National Insurance Co. | Edinburgh, Scotland | Aug. 7, 1890 | 1824 | * 300,000 00 | 7,974,869 80 | 3,208,341 23 | 1, 5, 13½, 14. |
| Security Insurance Company | New Haven, Conn. | Apr. 1, 1905 | May 1841 | 1,000,000 00 | 7,034,970 77 | 2,382,442 03 | 1, 2, 5, 13½. |
| Springfield Fire & Marine Insurance Company | Springfield, Mass. | Oct. 21, 1890 | Apr. 24, 1849 | 2,500,000 00 | 17,303,136 64 | 6,478,911 05 | 1, 13½, 14. |
| Standard Fire Insurance Company | Hartford, Conn. | Oct. 10, 1911 | July 6, 1905 | 500,000 00 | 1,545,500 39 | 824,851 83 | 1. |
| Standard Marine Insurance Company, Ltd. | Liverpool, England | May 1, 1912 | Dec. 6, 1871 | * 200,000 00 | 3,367,718 90 | 1,599,875 28 | 2. |
| Star Insurance Company of America | New York, N. Y. | Aug. 19, 1918 | 1896 | 400,000 00 | 1,907,431 24 | 798,090 79 | 1, 5, 13½. |
| Sterling Fire Insurance Company | Indianapolis, Ind. | May 19, 1913 | Jan. 28, 1911 | 850,000 00 | 2,140,496 45 | 1,392,462 48 | 1. |
| St. Paul Fire & Marine Insurance Company | St. Paul, Minn. | Sept. 18, 1890 | May 1865 | 1,000,000 00 | 16,648,601 60 | 6,444,331 99 | 1, 2, 5, 13½, 14. |
| Stuyvesant Insurance Company | New York, N. Y. | Jan. 1, 1909 | Nov. 25, 1850 | 700,000 00 | 2,251,815 78 | 952,293 62 | 1, 13½, 14. |
| Sun Insurance Office | London, England | June 27, 1890 | 1710 | * 200,000 00 | 6,287,137 91 | 1,890,322 67 | 1. |
| Svea Fire & Life Insurance Company | Gothenburg, Sweden | July 22, 1896 | May 18, 1866 | * 200,000 00 | 2,852,433 62 | 1,102,765 42 | 1. |
| Switzerland General Insurance Company, Ltd. | Zurich, Switzerland | Sept. 29, 1908 | 1869 | * 200,000 00 | 1,145,297 04 | 682,027 11 | 2. |
| Thames & Mersey Marine Insurance Co., Ltd. | Liverpool, England | July 19, 1890 | Oct. 31, 1862 | * 200,000 00 | 1,799,473 56 | 868,069 08 | 2. |
| Tokio Marine & Fire Insurance Co., Ltd. | Tokio, Japan | Aug. 24, 1915 | 1879 | * 530,000 00 | 4,121,013 60 | 2,539,737 86 | 1, 2, 13½. |
| Union Assurance Society, Ltd. | London, England | Jan. 1, 1909 | July 30, 1907 | * 287,000 00 | 2,536,022 22 | 1,117,106 15 | 1. |
| Union Fire Insurance Company of Paris | Paris, France | July 31, 1912 | 1828 | * 200,000 00 | 1,542,245 29 | 567,547 68 | 1. |
| Union Insurance Society of Canton, Ltd. | Hongkong, China | Apr. 10, 1919 | 1835 | * 400,000 00 | 4,428,388 18 | 1,225,011 01 | 1, 14. |
| Union Marine Insurance Company, Ltd. | Liverpool, England | June 26, 1912 | Jan. 15, 1863 | * 200,000 00 | 1,131,141 31 | 418,515 09 | 2, 5, 13½. |
| United British Insurance Company, Ltd. | London, England | July 26, 1918 | Oct. 15, 1915 | * 400,000 00 | 1,555,619 59 | 706,989 86 | 1, 2, 14. |
| United Firemen's Insurance Company | Philadelphia, Pa. | July 21, 1919 | Apr. 2, 1860 | 400,000 00 | 1,743,775 29 | 558,772 28 | 1. |
| United States Fire Insurance Company | New York, N. Y. | May 11, 1912 | Apr. 1, 1824 | 1,400,000 00 | 10,689,094 04 | 4,312,904 18 | 1, 2, 5, 13½, 14. |
| United States Lloyds, Inc. | New York, N. Y. | June 24, 1918 | Apr. 1, 1918 | 400,000 00 | 3,411,885 68 | 1,243,672 38 | 2, 13½. |
| Urbaine Fire Insurance Company | Paris, France | Apr. 14, 1915 | Mar. 14, 1838 | * 200,000 00 | 5,083,511 22 | 1,587,806 91 | 1. |
| Utah Home Fire Insurance Company | Salt Lake City, Utah | May 21, 1908 | Sept. 30, 1886 | 400,000 00 | 2,274,600 00 | 1,683,524 25 | 1. |
| Vulcan Fire Insurance Company | Oakland, Cal. | June 17, 1912 | Aug. 22, 1910 | 500,000 00 | 1,526,723 02 | 920,574 63 | 1, 2. |
| Westchester Fire Insurance Company | New York, N. Y. | June 26, 1890 | Mar. 14, 1837 | 1,000,000 00 | 9,408,912 21 | 2,719,336 56 | 1, 2, 13½, 14. |
| Western Assurance Company | Toronto, Canada | Aug. 6, 1890 | Aug. 1851 | * 400,000 00 | 4,973,932 20 | 1,900,899 75 | 1, 2. |
| Yangtsze Insurance Association, Ltd. | Hongkong, China | Apr. 24, 1912 | July 12, 1899 | * 200,000 00 | 1,165,556 49 | 368,724 13 | 2. |
| Yorkshire Insurance Company, Ltd. | York, England | July 12, 1912 | 1825 | * 200,000 00 | 2,404,854 13 | 1,191,887 19 | 1, 5, 13½, 14. |
| Underwriters at American Lloyds | New York, N. Y. | Nov. 17, 1909 | Apr. 28, 1890 | † 100,000 00 | 743,392 22 | 319,143 44 | 1. |

* Deposit capital. † Subscribers' deposit.

‡ Class 1, Fire Insurance; Class 2, Marine Insurance; Class 5, Fidelity and Surety Insurance, as it relates to the insuring the performance of automobile contracts of sale and/or chattel mortgages; Class 10, Sprinkler Leakage Insurance; Class 13½, Motor Vehicle Insurance; Class 14, Miscellaneous Insurance, including strike, riot and civil commotion insurance.

**MUTUAL AND INTER-INSURERS FIRE INSURANCE COMPANIES AUTHORIZED TO TRANSACT BUSINESS IN THE STATE OF WASHINGTON DURING THE YEAR ENDING DECEMBER 31, 1919.**

| NAME OF COMPANY | Location | When Authorized | When Incorporated | ASSETS Cash Items | Liabilities | SURPLUS Cash Items |
|---|---|---|---|---|---|---|
| Central Manufacturers Mutual Insurance Company | Van Wert, Ohio | Apr. 5, 1905 | Apr. 7, 1896 | $1,615,858 55 | $859,071 63 | $756,781 92 |
| Druggists Indemnity Exchange | St. Louis, Mo. | Nov. 6, 1916 | | 164,469 55 | 66,921 40 | 97,548 15 |
| Farmers Mutual Insurance Company | Enumclaw, Wash. | Jan. 1, 1900 | Sept. 25, 1899 | 14,586 13 | | (1) 14,586 13 |
| German American Mutual Farmers Fire Insurance Company | Odessa, Wash. | June 23, 1905 | June 23, 1905 | 4,938 54 | | 4,938 54 |
| Grain Dealers National Mutual Fire Insurance Company | Indianapolis, Ind. | Oct. 5, 1915 | Dec. 24, 1902 | 1,354,714 84 | 537,362 03 | 817,352 81 |
| Indiana Lumbermen's Mutual Insurance Company | Indianapolis, Ind. | June 21, 1909 | Apr. 1, 1897 | 1,174,603 34 | 410,806 12 | 763,797 22 |
| Individual Underwriters | New York, N. Y. | Feb. 8, 1916 | | 1,229,086 09 | 669,066 16 | 560,019 93 |
| Inland Empire Farmers Mutual Fire Insurance Company | Spokane, Wash. | Mar. 14, 1904 | Mar. 9, 1904 | 7,368 46 | 5,128 45 | (2) 2,240 01 |
| Inter-Insurance Exchange | Seattle, Wash. | Mar. 1, 1915 | Mar. 1, 1915 | 131,214 69 | 147,091 18 | (4)—15,876 49 |
| Lumbermen's Indemnity Exchange | Seattle, Wash. | Sept. 1, 1903 | Aug. 19, 1903 | 232,750 20 | 155,401 82 | (3) 77,348 38 |
| Lumbermen's Mutual Insurance Company | Mansfield, Ohio | July 25, 1905 | Sept. 11, 1903 | 1,439,791 06 | 754,899 68 | (b) 684,891 38 |
| Lumbermen's Mutual Society | Spokane, Wash. | May 29, 1916 | Feb. 17, 1912 | 265,770 44 | 185,996 55 | 79,773 89 |
| Lumber Manufacturers Inter-Insurance Association | New York, N. Y. | Oct. 9, 1914 | | (No statement rendered) | | |
| Lumber Mutual Fire Insurance Company | Boston, Mass. | July 14, 1909 | Feb. 13, 1895 | 1,510,917 02 | 416,732 38 | 1,094,184 64 |
| Lumbermen's Underwriting Alliance | Kansas City, Mo. | May 19, 1915 | | 1,983,289 22 | 749,640 97 | 1,233,648 25 |
| Manufacturing Lumbermen's Underwriters | Kansas City, Mo. | May 19, 1915 | | 1,675,817 85 | 609,641 43 | 1,066,176 42 |
| Manufacturing Woodworkers' Underwriters | Chicago, Ill. | Feb. 7, 1916 | | 214,331 80 | 191,474 82 | 22,856 98 |
| Michigan Millers Mutual Fire Insurance Company | Lansing, Mich. | Oct. 26, 1901 | Nov. 1881 | 2,536,466 77 | 1,801,602 00 | 734,864 77 |
| Mill Owners Mutual Fire Insurance Company | Des Moines, Iowa | May 21, 1914 | 1875 | 1,303,843 51 | 563,516 83 | (a) 740,326 68 |
| Millers Mutual Fire Insurance Association | Alton, Ill. | July 14, 1909 | Sept. 7, 1877 | 1,283,662 88 | 464,658 17 | 819,004 71 |
| Millers National Insurance Company | Chicago, Ill. | Oct. 25, 1901 | Sept. 16, 1865 | 4,020,645 31 | 1,872,103 87 | 2,148,541 44 |
| National Lumber Manufacturers Inter-Insurance Exchange | Chicago, Ill. | May 7, 1917 | | 154,744 98 | 109,651 75 | 45,093 23 |
| New York Reciprocal Underwriters | New York, N. Y. | Feb. 8, 1916 | | 2,544,849 82 | 946,247 10 | 1,598,602 72 |
| Northwestern Mutual Fire Association | Seattle, Wash. | Apr. 18, 1901 | Apr. 6, 1901 | 1,245,826 46 | 765,822 43 | 480,004 03 |
| Ohio Millers Mutual Fire Insurance Company | Canton, Ohio | July 1, 1905 | June 1, 1886 | 2,154,106 93 | 1,151,024 68 | 1,003,082 25 |

The contingent liability herein referred to is in addition to the net cash surplus and is considered available for the payment of the company's obligation.

(a) Permanent fund, $100,000.00.

(b) Permanent fund, $200,000.00.

(1) Contingent liability of members, $200,000.00.

(2) Contingent liability of members, $95,317.85.

(3) Contingent liability of members, $29,799,408.49.

(4) Contingent liability of members, $7,286,729.53.

**Mutual and Inter-Insurers Fire Insurance Companies Authorized to Transact Business in the State of Washington During the Year Ending December 31, 1919—Concluded.**

| NAME OF COMPANY | Location | When Authorized | When Incorporated | ASSETS — Cash Items | Liabilities | SURPLUS — Cash Items |
|---|---|---|---|---|---|---|
| Pennsylvania Lumbermen's Mutual Fire Insurance Company.. | Philadelphia, Pa. ..... | May 1, 1909 | Feb. 26, 1895 | $1,300,412 06 | $402,860 50 | $897,551 56 |
| Pennsylvania Millers Mutual Fire Insurance Company..... | Wilkes Barre, Pa..... | May 25, 1916 | Dec. 31, 1886 | 1,085,647 98 | 309,185 07 | 776,462 91 |
| Reciprocal Exchange ..... | Kansas City, Mo..... | June 27, 1916 | ..... | 882,543 22 | 308,133 35 | 574,409 87 |
| Series B. Lumbermen's Indemnity Exchange..... | Seattle, Wash. ..... | Apr. 22, 1911 | Nov. 10, 1910 | 29,190 35 | 19,168 18 | (5) 10,022 17 |
| Subscribers at Inter-Insurers Exchange..... | Kansas City, Mo..... | Apr. 1, 1918 | ..... | 1,341,671 63 | 229,140 93 | 1,112,530 70 |
| Subscribers at Underwriters Exchange..... | Kansas City, Mo..... | Apr. 1, 1918 | ..... | 161,163 87 | 45,101 25 | 116,062 62 |
| Washington Hardware & Implement Underwriters..... | Spokane, Wash. ..... | Jan. 22, 1906 | Oct. 21, 1905 | 103,902 15 | 20,753 10 | 83,149 05 |
| Warner Inter-Insurance Bureau..... | Chicago, Ill. ..... | Mar. 16, 1916 | ..... | | | |
| Whole Grocers ..... | ..... | ..... | ..... | 643,389 77 | 230,778 89 | 412,610 88 |
| Canners Exchange ..... | ..... | ..... | ..... | 1,123,488 36 | 361,263 90 | 762,224 46 |
| Western Reciprocal Underwriters..... | Kansas City, Mo..... | Apr. 1, 1918 | ..... | 187,257 00 | 157,043 04 | 30,214 33 |

The contingent liability herein referred to is in addition to the net cash surplus and is considered available for the payment of the company's obligation.

(5) Contingent liability of members, $2,812,141.78.

**FRATERNAL MUTUAL ASSESSMENT FIRE INSURANCE COMPANIES.**

| NAME OF COMPANY | Location | When Authorized | When Incorporated | Assets |
|---|---|---|---|---|
| Farmers Union Co-Operative Mutual Fire Insurance Company..... | Spokane, Wash. ..... | Apr. 6, 1917 | Apr. 6, 1917 | $1,528 95 |
| Fraternal Beneficial Association..... | Tekoa, Wash. ..... | Feb. 4, 1919 | ..... | 26,967 48 |
| Washington Fire Relief Association..... | Blaine, Wash. ..... | Feb. 26, 1912 | Apr. 18, 1894 | 14,051 42 |

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## LIFE AND MISCELLANEOUS INSURANCE COMPANIES AUTHORIZED TO TRANSACT BUSINESS IN THE STATE OF WASHINGTON DURING THE YEAR ENDING DECEMBER 31, 1919.

| NAME OF COMPANY | Location | When Authorized | When Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | † Class of Business |
|---|---|---|---|---|---|---|---|
| Aetna Casualty & Surety Company | Hartford, Conn. | Oct. 8, 1907 | May 3, 1883 | $2,000,000 00 | $13,998,116 94 | $5,465,208 87 | 4, 5, 7, 9, 10, 13, 13½, 14. |
| Aetna Life Insurance Company | Hartford, Conn. | Oct. 26, 1890 | June 5, 1820 | 5,000,000 00 | 163,097,712 46 | 17,455,272 61 | 3, 4, 6. |
| American Automobile Insurance Company | St. Louis, Mo. | May 24, 1912 | Dec. 22, 1911 | 300,000 00 | 2,457,038 01 | 450,838 96 | 13½. |
| American Casualty Company of Reading | Reading, Pa. | May 5, 1909 | July 31, 1902 | 500,000 00 | 1,171,556 62 | 651,343 09 | 4, 7, 9. |
| American Central Life Insurance Company | Des Moines, Iowa. | Feb. 26, 1910 | Feb. 23, 1899 | 137,000 00 | 6,801,749 75 | 348,998 13 | 3. |
| American Credit Indemnity Company | New York, N. Y. | Mar. 27, 1902 | Apr. 28, 1893 | 350,000 00 | 2,474,661 50 | 1,003,325 47 | 11. |
| American Indemnity Company | Galveston, Texas | July 3, 1916 | Apr. 19, 1913 | 600,000 00 | 1,999,837 30 | 1,026,109 46 | 5, 6, 7, 9, 13, 13½. |
| American Life Insurance Company | Des Moines, Iowa. | Apr. 2, 1917 | Feb. 12, 1899 | 200,875 00 | 2,690,087 02 | 221,700 26 | 3. |
| American Surety Company | New York, N. Y. | Feb. 15, 1891 | Apr. 14, 1884 | 5,000,000 00 | 12,783,395 59 | 6,282,063 82 | 5, 9. |
| Automobile Insurance Exchange | Seattle, Wash. | Jan. 18, 1919 | ..... | 37,411 22 | 33,209 34 | 4,201 88 | ..... |
| Automobile Owners Inter-Insurance Assn. | Seattle, Wash. | Apr. 1, 1918 | ..... | 71,965 62 | 79,450 05 | 7,484 43 | ..... |
| Bankers Life Company | Des Moines, Iowa. | Oct. 2, 1890 | June 30, 1879 | ..... | 39,448,857 13 | 634,800 89 | 3. |
| Bankers Life Insurance Company | Lincoln, Neb. | Nov. 8, 1898 | Apr. 6, 1887 | 100,000 00 | 16,022,227 39 | 330,349 36 | 3. |
| Bankers Reserve Life Company | Omaha, Neb. | Sept. 19, 1903 | July 30, 1903 | 100,000 00 | 9,206,314 76 | 1,302,965 87 | 3. |
| California State Life Insurance Company | Sacramento, Cal. | Apr. 24, 1913 | Dec. 3, 1910 | 500,000 00 | 3,513,562 01 | 664,188 04 | 3, 4. |
| Canada Life Assurance Company | Toronto, Canada | Oct. 15, 1901 | Apr. 25, 1849 | 1,000,000 00 | 69,244,278 10 | 1,787,456 92 | 3. |
| Central Life Assurance Society of U. S. | Des Moines, Iowa. | Apr. 26, 1905 | Feb. 18, 1896 | ..... | 7,982,899 08 | 413,494 38 | 3. |
| Columbia National Life Insurance Company | Boston, Mass. | Mar. 18, 1909 | June 5, 1902 | 1,000,000 00 | 16,860,159 30 | 1,227,194 04 | 3. |
| Connecticut Mutual Life Insurance Company | Hartford, Conn. | Dec. 22, 1890 | June 15, 1846 | ..... | 85,849,769 85 | 3,601,642 89 | 3. |
| Continental Assurance Company | Chicago, Ill. | July 6, 1911 | Apr. 26, 1911 | 200,000 00 | 669,667 18 | 253,992 46 | 3. |
| Continental Casualty Company | Hammond, Ind. | Feb. 11, 1901 | Nov. 1897 | 600,000 00 | 5,154,153 50 | 1,000,000 00 | 4, 6, 7, 9, 13, 13½. |
| Continental Life Insurance Company | Salt Lake City, Utah. | Nov. 21, 1904 | Feb. 14, 1904 | 210,000 00 | 2,684,818 62 | 227,582 33 | 3, 4. |
| Employers Indemnity Corporation | Kansas City, Mo. | June 8, 1918 | Jan. 30, 1914 | 700,000 00 | 1,606,627 20 | 1,006,128 28 | 4, 13½. |
| Equitable Life Assurance Society of U. S. | New York, N. Y. | Dec. 26, 1890 | July 26, 1859 | 100,000 00 | 599,423,919 39 | 17,223,408 26 | 3, 4. |
| Equitable Life Insurance Company of Iowa | Des Moines, Iowa. | Nov. 14, 1903 | Jan. 28, 1867 | 300,000 00 | 28,649,067 22 | 1,493,897 81 | 3, 4. |
| Fidelity & Casualty Company | New York, N. Y. | Feb. 19, 1891 | Mar. 20, 1876 | 1,000,000 00 | 19,874,289 31 | 3,066,592 94 | 4, 5, 6, 7, 8, 9, 13, 13½. |
| Fidelity & Deposit Company | Baltimore, Md. | July 27, 1896 | Feb. 1890 | 3,000,000 00 | 11,878,918 03 | 5,274,381 25 | 5, 9. |
| Fidelity Mutual Life Insurance Company | Philadelphia, Pa. | July 19, 1893 | Dec. 2, 1878 | ..... | 39,199,500 14 | 1,275,477 09 | 3. |
| General Accident, Fire & Life Assur. Corp., Ltd. | Perth, Scotland | July 25, 1905 | Feb. 23, 1891 | 400,000 00 | 5,553,446 43 | 850,489 41 | 4, 6, 9, 13, 13½. |
| Globe Indemnity Company | New York, N. Y. | Aug. 13, 1912 | June 1, 1911 | 750,000 00 | 10,394,573 49 | 1,762,657 27 | 4, 5, 6, 7, 9, 13, 13½. |
| Great Eastern Casualty Company | New York, N. Y. | Apr. 21, 1908 | Dec. 1892 | 350,000 00 | 1,647,438 32 | 504,568 07 | 4, 6, 7, 9, 13, 13½. |

† Class 3, Life Insurance; Class 4, Accident and Health Insurance; Class 5, Fidelity and Surety Insurance; Class 6, Liability Insurance; Class 7, Plate Glass Insurance; Class 8, Boiler and Machinery Insurance; Class 9, Burglary Insurance; Class 10, Sprinkler Insurance; Class 11, Credit Insurance; Class 12, Title Insurance; Class 13, Team and Vehicle Insurance; Class 13½, Motor Vehicle Insurance; Class 14, Miscellaneous, not otherwise classified.

**Life and Miscellaneous Insurance Companies Authorized to Transact Business in Washington During the Year 1919—Continued.**

| NAME OF COMPANY | Location | When Authorized | When Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | ‡ Class of Business |
|---|---|---|---|---|---|---|---|
| Guarantee Fund Life Association | Omaha, Neb. | Feb. 3, 1908 | Dec. 1901 | ..... | $3,409,067 49 | $2,327,918 27 | 3. |
| Hartford Accident & Indemnity Company | Hartford, Conn. | July 28, 1914 | Aug. 1913 | $1,000,000 00 | 9,393,490 92 | 2,262,596 67 | 4, 5, 6, 7, 9, 13, 13½, 14. |
| Hartford Steam Boiler Insp. & Ins. Co | Hartford, Conn. | Mar. 14, 1890 | June 1866 | 2,000,000 00 | 8,314,216 48 | 4,021,353 34 | 8. |
| Home Life Insurance Company | Brooklyn, N. Y. | July 7, 1890 | Apr. 30, 1860 | ..... | 37,780,735 08 | 537,894 00 | 3, 4. |
| Idaho State Life Insurance Company | Boise, Idaho | July 6, 1910 | Aug. 31, 1909 | 200,000 00 | 1,305,242 94 | 221,291 77 | 3. |
| Illinois Bankers Life Association | Monmouth, Ill. | Aug. 17, 1904 | Nov. 3, 1897 | ..... | 1,333,427 29 | 1,185,714 86 | 3. |
| International Indemnity Company | Los Angeles, Cal. | July 11, 1919 | ..... | 460,924 00 | 1,112,712 95 | 616,657 58 | 13½. |
| International Life Insurance Company | St. Louis, Mo. | Sept. 14, 1909 | Aug. 19, 1909 | 525,000 00 | 13,253,881 86 | 776,879 10 | 3. |
| Inter Ocean Casualty Company | Indianapolis, Ind. | June 2, 1910 | Feb. 2, 1907 | 200,000 00 | 369,721 88 | 310,708 57 | 4. |
| Kansas City Life Insurance Company | Kansas City, Mo. | Sept. 27, 1907 | May 1895 | 200,000 00 | 13,749,150 01 | 358,016 18 | 3. |
| Lloyds Plate Glass Insurance Company | New York, N. Y. | July 11, 1892 | Aug. 1892 | 250,000 00 | 1,057,429 31 | 417,005 92 | 7. |
| London Guarantee & Accident Company, Ltd. | London, England | Feb. 1, 1918 | 1869 | 250,000 00 | 14,156,931 77 | 1,251,658 74 | 4, 6, 8, 9, 13, 13½. |
| London & Lancashire Indemnity Company | New York, N. Y. | July 12, 1915 | June 1, 1915 | 750,000 00 | 2,925,662 12 | 1,052,417 65 | 4, 5, 6, 7, 9, 13, 13½. |
| Loyal Protective Insurance Company | Boston, Mass. | July 11, 1903 | July 23, 1909 | 100,000 00 | 611,650 35 | 305,227 79 | 4. |
| Lumbermen's Mutual Casualty Company | Chicago, Ill. | Apr. 1, 1919 | Nov. 18, 1912 | ..... | 679,772 17 | 204,491 17 | 13½. |
| Maryland Assurance Corporation | Baltimore, Md. | Jan. 21, 1918 | Sept. 1, 1917 | 600,000 00 | 1,873,570 10 | 733,826 61 | 3, 4. |
| Maryland Casualty Company | Baltimore, Md. | Dec. 10, 1898 | Feb. 8, 1898 | 2,000,000 00 | 21,690,046 56 | 4,154,604 49 | 5, 6, 7, 8, 9, 10, 13, 13½, 14. |
| Maryland Motor Car Insurance Company | Wilmington, Dela. | Apr. 26, 1913 | Dec. 21, 1912 | 500,000 00 | 1,006,058 89 | 507,691 97 | 13½. |
| Mason County Abstract & Title Company | Shelton, Wash. | Jan. 4, 1912 | Sept. 11, 1909 | 5,000 00 | 19,800 79 | 19,800 79 | 12. |
| Massachusetts Bonding & Insurance Co | Boston, Mass. | Jan. 22, 1908 | July 29, 1907 | 1,500,000 00 | 6,238,919 86 | 2,132,913 75 | 4, 5, 6, 7, 9, 13, 13½. |
| Massachusetts Mutual Life Insurance Company | Springfield, Mass. | Nov. 20, 1890 | May 15, 1851 | ..... | 118,666,373 01 | 5,252,087 79 | 3. |
| Medical Protective Company | Ft. Wayne, Ind. | Apr. 18, 1912 | Dec. 2, 1909 | 200,000 00 | 729,338 85 | 361,694 20 | 14. |
| Merchants Life & Casualty Company | Minneapolis, Minn. | Aug. 4, 1919 | June 23, 1908 | 100,000 00 | 240,527 84 | 185,482 20 | 4. |
| Merchants Life Insurance Company | Des Moines, Iowa | May 20, 1907 | Apr. 4, 1894 | 400,000 00 | 3,572,587 64 | 479,644 26 | 3. |
| Metropolitan Casualty Company | New York, N. Y. | Sept. 29, 1890 | Apr. 22, 1874 | 200,000 00 | 1,081,048 74 | 315,470 18 | 4, 7, 9. |
| Metropolitan Life Insurance Company | New York, N. Y. | Aug. 21, 1901 | May 1866 | ..... | 864,821,824 55 | 29,085,337 17 | 3, 4. |
| Missouri State Life Insurance Company | St. Louis, Mo. | Aug. 25, 1910 | Nov. 23, 1892 | 1,000,000 00 | 23,096,073 03 | 2,288,522 30 | 3. |
| Montana Life Insurance Company | Helena, Mont. | Apr. 14, 1910 | June 20, 1910 | 250,000 00 | 2,745,851 68 | 580,347 97 | 3. |
| Mutual Benefit Life Insurance Company | Newark, N. J. | Dec. 1, 1890 | Jan. 31, 1845 | ..... | 251,652,869 80 | ..... | 3. |
| Mutual Life Insurance Company | New York, N. Y. | May 11, 1891 | Apr. 12, 1842 | ..... | 662,390,274 90 | ..... | 3. |

‡ Class 3, Life Insurance; Class 4, Accident and Health Insurance; Class 5, Fidelity and Surety Insurance; Class 6, Liability Insurance; Class 7, Plate Glass Insurance; Class 8, Boiler and Machinery Insurance; Class 9, Burglary Insurance; Class 10, Sprinkler Insurance; Class 11, Credit Insurance; Class 12, Title Insurance; Class 13, Team and Vehicle Insurance; Class 13½, Motor Vehicle Insurance; Class 14, Miscellaneous, not otherwise classified.

**Life and Miscellaneous Insurance Companies Authorized to Transact Business in Washington During the Year 1919—Continued.**

| NAME OF COMPANY | Location | When Authorized | When Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | ‡ Class of Business |
|---|---|---|---|---|---|---|---|
| Mutual Trust Life Insurance Company | Chicago, Ill. | Mar. 21, 1908 | Dec. 5, 1904 | | $4,636,008 12 | $380,099 17 | 3. |
| Mutual Union Insurance Company | Seattle, Wash. | May 5, 1917 | Mar. 31, 1917 | | 394,447 41 | 354,762 70 | 4, 5. |
| National Casualty Company | Detroit, Mich. | Nov. 6, 1907 | Dec. 19, 1904 | $200,000 00 | 408,866 15 | 332,153 15 | 4. |
| National Life Association | Des Moines, Iowa | Feb. 1, 1905 | Oct. 24, 1899 | | 1,132,382 25 | 1,056,849 12 | 3. |
| National Life Insurance Company | Montpelier, Vt. | Nov. 8, 1890 | Nov. 12, 1848 | | 73,057,996 51 | 3,420,039 71 | 3. |
| National Life Insurance Company of U. S. A. | Chicago, Ill. | June 29, 1903 | July 25, 1868 | 500,000 00 | 17,436,791 37 | 706,105 91 | 3, 4. |
| National Surety Company | New York, N. Y. | July 19, 1897 | Feb. 24, 1897 | 5,000,000 00 | 19,308,922 06 | 10,500,230 88 | 5, 9. |
| New Amsterdam Casualty Company | New York, N. Y. | July 10, 1899 | Dec. 31, 1898 | 1,250,000 00 | 6,234,378 47 | 1,650,000 00 | 4, 5, 6, 7, 9, 13, 13½. |
| New England Mutual Life Insurance Co. | Boston, Mass. | Aug. 5, 1918 | Apr. 1, 1835 | | 96,722,983 58 | 4,249,615 13 | 3, 4. |
| New Jersey Fidelity & Plate Glass Ins. Co. | Newark, N. J. | Feb. 25, 1905 | Apr. 21, 1868 | 400,000 00 | 1,729,856 76 | 637,611 05 | 7, 9, 13¼. |
| New World Life Insurance Company | Spokane, Wash. | May 23, 1911 | Feb. 21, 1910 | 1,134,500 00 | 3,247,798 80 | 1,551,644 31 | 3. |
| New York Life Insurance Company | New York, N. Y. | May 4, 1891 | May 21, 1841 | | 961,022,120 05 | | 3. |
| New York Plate Glass Insurance Company | New York, N. Y. | May 4, 1891 | Mar. 19, 1891 | 300,000 00 | 1,236,471 85 | 443,218 35 | 7. |
| North American Accident Insurance Company | Chicago, Ill. | Oct. 7, 1905 | May 13, 1886 | 200,000 00 | 902,061 73 | 372,134 26 | 4. |
| North American Life Assurance Company | Toronto, Canada | Jan. 14, 1901 | May 15, 1879 | * 251,000 00 | 18,838,957 40 | 604,224 13 | 3. |
| North American Life Insurance Company | Chicago, Ill. | June 30, 1919 | Aug. 19, 1911 | 700,000 00 | 5,128,155 39 | 872,816 01 | 3. |
| Northern Life Insurance Company | Seattle, Wash. | Aug. 11, 1906 | July 14, 1906 | 150,000 00 | 2,130,818 10 | 215,777 10 | 3, 4. |
| Northwestern Mutual Accident Association | Seattle, Wash. | Jan. 12, 1916 | Jan. 7, 1916 | | † 115,794 17 | † 90,854 11 | 4. |
| Northwestern Mutual Life Insurance Company | Milwaukee, Wis. | Dec. 8, 1890 | March 1857 | | 440,861,775 75 | 19,746,961 38 | 3. |
| Northwestern National Life Insurance Co. | Minneapolis, Minn. | Mar. 4, 1880 | Sept. 15, 1895 | | 8,484,731 29 | 505,295 29 | 3. |
| Northwestern Title Insurance Company | Spokane, Wash. | Sept. 12, 1911 | | 250,000 00 | 313,234 53 | 251,166 30 | 12. |
| Occidental Life Insurance Company | Los Angeles, Cal. | June 23, 1910 | June 30, 1906 | 250,000 00 | 2,449,941 89 | 310,858 33 | 3, 4. |
| Ocean Accident & Guarantee Corp., Ltd. | London, England | Feb. 28, 1914 | Dec. 13, 1871 | 800,000 00 | 15,305,076 62 | 1,360,072 29 | 4, 5, 6, 7, 8, 9, 13, 13¼. |
| Pacific Mutual Life Insurance Company | Los Angeles, Cal. | Dec. 8, 1890 | Dec. 28, 1867 | 1,200,000 00 | 50,641,694 27 | 2,327,973 71 | 3, 4. |
| Penn Mutual Life Insurance Company | Philadelphia, Pa. | Mar. 6, 1891 | Feb. 24, 1847 | | 203,720,835 38 | | 3. |
| Phoenix Mutual Life Insurance Company | Hartford, Conn. | Apr. 5, 1898 | May 1851 | | 52,461,539 87 | | 3. |
| Preferred Accident Insurance Company | New York, N. Y. | Apr. 8, 1890 | Mar. 3, 1893 | 700,000 00 | 6,128,433 89 | 1,700,000 00 | 4, 5, 9, 13½. |
| Provident Life & Trust Company | Philadelphia, Pa. | Apr. 1, 1904 | Mar. 22, 1865 | 2,000,000 00 | 107,164,627 92 | 3,878,825 66 | 3. |
| Prudential Insurance Company | Newark, N. J. | Mar. 9, 1901 | Apr. 3, 1873 | 2,000,000 00 | 598,092,625 56 | 24,780,214 39 | 3. |
| Reliance Life Insurance Company | Pittsburg, Pa. | Apr. 23, 1910 | Mar. 31, 1908 | 1,000,000 00 | 10,947,924 96 | 1,274,756 29 | 3, 4. |

* Capital deposit.

† Includes $89,170.26 contingent liability of policyholder.

‡ Class 3, Life Insurance; Class 4, Accident and Health Insurance; Class 5, Fidelity and Surety Insurance; Class 6, Liability Insurance; Class 7, Plate Glass Insurance; Class 8, Boiler and Machinery Insurance; Class 9, Burglary Insurance; Class 10, Sprinkler Insurance; Class 11, Credit Insurance; Class 12, Title Insurance; Class 13, Team and Vehicle Insurance; Class 13½, Motor Vehicle Insurance; Class 14, Miscellaneous, not otherwise classified.

**Life and Miscellaneous Insurance Companies Authorized to Transact Business in Washington During the Year 1919—Concluded.**

| NAME OF COMPANY | Location | When Authorized | When Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | ‡ Class of Business |
|---|---|---|---|---|---|---|---|
| Republic Casualty Company | Pittsburg, Pa. | July 25, 1917 | July 18, 1916 | $638,923 80 | $1,726,163 95 | $1,109,714 87 | 4, 5, 6, 7, 9, 13, 13½. |
| Reserve Loan Life Insurance Company | Indianapolis, Ind. | Aug. 30, 1905 | Mar. 2, 1897 | 100,000 00 | 4,623,593 00 | 282,533 23 | 3. |
| Ridgely Protective Association | Worcester, Mass. | July 1, 1911 | May 10, 1894 | 100,000 00 | 501,638 30 | 276,104 47 | 4. |
| Royal Indemnity Company | New York, N. Y. | Mar. 15, 1911 | Sept. 30, 1910 | 1,000,000 00 | 10,650,948 18 | 2,431,231 14 | 4, 5, 6, 7, 8, 9, 13, 13½. |
| Southern Surety Company | Des Moines, Iowa | May 2, 1918 | Feb. 20, 1918 | 1,000,000 00 | 3,807,898 65 | 1,564,840 25 | 4, 5, 6, 7, 9, 13, 13½. |
| Standard Accident Insurance Company | Detroit, Mich. | Sept. 16, 1890 | May 29, 1884 | 1,000,000 00 | 11,281,168 73 | 2,650,904 17 | 4, 6, 13, 13½. |
| Travelers Indemnity Company | Hartford, Conn. | Nov. 27, 1916 | Mar. 25, 1903 | 1,000,000 00 | 5,881,263 54 | 1,425,761 94 | 4, 7, 8, 9, 13½. |
| Travelers Insurance Company | Hartford, Conn. | Oct. 17, 1890 | June 17, 1863 | 6,000,000 00 | 170,579,918 49 | 15,197,852 45 | 3, 4, 6. |
| Union Central Life Insurance Company | Cincinnati, Ohio | Aug. 20, 1890 | Mar. 28, 1867 | 2,500,000 00 | 136,771,239 71 | 6,306,590 16 | 3. |
| Union Mutual Life Insurance Company | Portland, Me. | Aug. 6, 1890 | July 17, 1848 | ..... | 19,263,501 32 | 767,024 24 | 3. |
| United States Casualty Company | New York, N. Y. | May 2, 1905 | May 2, 1895 | 500,000 00 | 5,294,430 07 | 1,025,000 00 | 4, 6, 7, 9, 13, 13½. |
| United States Fidelity & Guaranty Company | Baltimore, Md. | Aug. 6, 1897 | May 19, 1896 | 4,500,000 00 | 25,751,586 38 | 8,470,390 40 | 4, 5, 6, 7, 9, 13, 13½. |
| Washington Title Insurance Company | Seattle, Wash. | June 9, 1911 | Apr. 27, 1911 | 500,000 00 | 612,324 45 | 525,000 00 | 12. |
| West Coast-San Francisco Life Insurance Co. | San Francisco, Cal. | Apr. 1, 1915 | Feb. 8, 1915 | 250,000 00 | 4,696,252 10 | 350,906 23 | 3, 4. |
| Western States Life Insurance Company | San Francisco, Cal. | July 28, 1910 | Oct. 11, 1909 | 1,000,000 00 | 4,214,809 68 | 1,144,622 35 | 3. |
| Western Union Life Insurance Company | Spokane, Wash. | Nov. 22, 1906 | Oct. 31, 1906 | 200,000 00 | 4,170,427 18 | 540,309 33 | 3, 4. |

‡ Class 3, Life Insurance; Class 4, Accident and Health Insurance; Class 5, Fidelity and Surety Insurance; Class 6, Liability Insurance; Class 7, Plate Glass Insurance; Class 8, Boiler and Machinery Insurance; Class 9, Burglary Insurance; Class 10, Sprinkler Insurance; Class 11, Credit Insurance; Class 12, Title Insurance; Class 13, Team and Vehicle Insurance; Class 13½, Motor Vehicle Insurance; Class 14, Miscellaneous, not otherwise classified.

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## FRATERNAL INSURANCE COMPANIES AUTHORIZED TO TRANSACT BUSINESS IN THE STATE OF WASHINGTON DURING THE YEAR ENDING DECEMBER 31, 1919.

| NAME OF COMPANY | Location | When Authorized | When Incorporated | Admitted Assets | Liabilities | Net Amount for Protection of Outstanding Certificates |
|---|---|---|---|---|---|---|
| Beneficial Association of Railway Employees | Chicago, Ill. | Aug. 10, 1918 | Jan. 18, 1913 | $254,808 17 | $35,583 28 | $219,224 89 |
| Ben Hur, Supreme Tribe of | Crawfordsville, Ind. | Apr. 17, 1902 | Jan. 8, 1894 | 2,115,159 12 | 133,530 58 | 1,981,628 54 |
| Brotherhood of American Yeomen | Des Moines, Iowa | Oct. 17, 1901 | Dec. 27, 1897 | 4,471,184 43 | 1,297,380 21 | 3,235,402 56 |
| Court of Honor | Springfield, Ill. | Oct. 29, 1901 | July 16, 1805 | 2,742,129 01 | 118,785 41 | 2,623,343 60 |
| Daughters of Norway | Minneapolis, Minn. | Apr. 15, 1908 | Dec. 2, 1903 | 23,347 65 | 528 66 | 22,818 99 |
| Eminent Household of Columbian Woodmen | Atlanta, Ga. | May 8, 1907 | Aug. 1908 | 1,583,580 23 | 1,478,519 21 | 1,453,277 75 |
| Fraternal Aid Union | Denver, Colo. | Mar. 26, 1902 | 1896 | 2,422,932 50 | 1,293,763 23 | 1,724,540 08 |
| Fraternal Brotherhood | Los Angeles, Cal. | Mar. 26, 1902 | Feb. 3, 1896 | 1,926,541 69 | 467,600 70 | 1,458,940 99 |
| German Baptists Life Association | Buffalo, N. Y. | Apr. 1, 1912 | 1899 | 266,848 30 | 234,624 76 | 266,038 28 |
| Grand Aerie Fraternal Order of Eagles | Seattle, Wash. | Dec. 9, 1918 | Aug. 3, 1905 | 16,365 62 | 4,365 38 | 12,000 24 |
| Grand Lodge A. O. U. W. of Washington | Seattle, Wash. | Oct. 24, 1906 | Jan. 24, 1907 | 968,260 25 | 2,000 00 | 966,260 25 |
| Grand Lodge Degree of Honor A. O. U. W. of Wash. | Chehalis, Wash. | Mar. 9, 1911 | Mar. 8, 1911 | 149,824 90 | 5,000 00 | 144,824 90 |
| Grand Lodge of Washington, Order Sons of Herman | Seattle, Wash. | Mar. 26, 1902 | Sept. 1894 | 54,909 43 | ..... | ..... |
| Homesteaders, The | Des Moines, Iowa | May 16, 1907 | Jan. 26, 1906 | 371,211 74 | 40,434 31 | 330,777 43 |
| Independent Order of Foresters | Toronto, Canada | Sept. 26, 1901 | July 1881 | 44,388,487 20 | 43,725,170 18 | 42,499,217 02 |
| Independent Order of Svithoid | Chicago, Ill. | Mar. 30, 1909 | Sept. 2, 1881 | 343,522 72 | 9,567 67 | 333,955 05 |
| Knights of Columbus | New Haven, Conn. | Mar. 26, 1902 | Mar. 29, 1882 | 9,743,792 46 | 212,159 52 | 9,531,632 94 |
| Knights & Ladies of Security | Topeka, Kan. | Oct. 20, 1901 | Feb. 22, 1892 | 2,151,148 51 | 551,633 32 | 1,599,515 19 |
| Ladies Catholic Benevolent Association | Erie, Pa. | June 7, 1911 | June 28, 1890 | 4,552,007 02 | 40,679 07 | 4,511,327 95 |
| Ladies of the Maccabees | Port Huron, Mich. | Oct. 1, 1904 | Dec. 10, 1891 | 1,605,378 32 | 88,960 44 | 1,516,417 88 |
| Loyal American Life Association | Chicago, Ill. | Jan. 24, 1902 | Nov. 7, 1896 | 528,668 35 | 83,419 31 | 445,249 04 |
| Maccabees, The | Detroit, Mich. | Mar. 26, 1902 | Sept. 1, 1883 | 14,740,768 95 | 1,785,100 65 | 12,955,668 30 |
| Masonic Mutual Life Association | Washington, D. C. | Nov. 28, 1906 | Mar. 3, 1869 | 2,202,756 69 | 2,150,977 49 | 2,158,684 20 |
| Modern Brotherhood of America | Mason City, Iowa | Feb. 14, 1902 | Mar. 30, 1897 | 4,447,858 34 | 221,693 13 | 4,226,165 21 |
| Modern Order of Praetorians | Dalles, Texas | Nov. 7, 1901 | Apr. 1, 1898 | 2,729,704 09 | 117,828 69 | 2,611,875 40 |
| Modern Woodmen of America | Rock Island, Ill. | Aug. 23, 1901 | Mar. 5, 1894 | 14,861,510 95 | 2,592,841 40 | 12,268,669 55 |
| National Croatian Society of U. S. A. | Pittsburg, Pa. | Oct. 5, 1914 | Apr. 29, 1897 | 1,004,635 46 | 165,455 40 | 839,180 06 |
| National Fraternal Society of the Deaf | Chicago, Ill. | June 23, 1913 | Dec. 2, 1907 | 224,490 36 | 2,817 65 | 221,672 71 |
| National Slovak Society of U. S. A. | Pittsburg, Pa. | Nov. 17, 1910 | Dec. 21, 1894 | 1,767,219 29 | 256,838 87 | 1,510,380 42 |
| National Union Assurance Society | Toledo, Ohio | Apr. 14, 1903 | May 14, 1881 | 1,599,307 48 | 459,240 46 | 1,140,067 02 |

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**Fraternal Insurance Companies Authorized to Transact Business in Washington During the Year 1919—Concluded.**

| NAME OF COMPANY | Location | When Authorized | When Incorporated | Admitted Assets | Liabilities | Net Amount for Protection of Outstanding Certificates |
|---|---|---|---|---|---|---|
| Neighbors of Woodcraft | Portland, Ore. | Aug. 1, 1902 | Sept. 22, 1905 | $3,187,868 82 | $171,347 21 | $3,016,521 61 |
| Order of United Commercial Travelers of America | Columbus, Ohio | Oct. 14, 1905 | Jan. 16, 1888 | 1,109,061 54 | 241,212 09 | 867,849 45 |
| Polish National Alliance of the U. S. of N. A. | Chicago, Ill. | July 14, 1909 | 1896 | 4,708,360 77 | 388,305 21 | 4,320,055 56 |
| Royal Arcanum | Boston, Mass. | Oct. 30, 1901 | Nov. 5, 1877 | 7,547,061 25 | 568,921 96 | 6,978,139 29 |
| Royal Highlanders | Aurora, Neb. | Oct. 21, 1901 | Aug. 10, 1896 | 1,668,363 82 | 44,433 34 | 1,623,930 48 |
| Royal League | Chicago, Ill. | Jan. 2, 1912 | Oct. 26, 1883 | 2,572,225 29 | 70,008 33 | 2,502,216 96 |
| Royal Neighbors of America | Rock Island, Ill. | Sept. 1, 1904 | Mar. 21, 1895 | 3,447,766 27 | 513,430 82 | 2,934,335 45 |
| Sons of Norway | Minneapolis, Minn. | Jan. 1, 1910 | Oct. 28, 1898 | 288,473 16 | ..... | 288,473 16 |
| South Slavonic Catholic Union | Ely, Minn. | Sept. 7, 1915 | ..... | 365,977 13 | 58,949 71 | 307,027 42 |
| Supreme Lodge Knights of Pythias | Indianapolis, Ind. | Oct. 24, 1905 | June 1894 | 11,264,854 97 | 10,328,801 88 | 10,949,576 87 |
| United Artisans | Portland, Ore. | Mar. 17, 1902 | Nov. 1894 | 1,437,163 34 | 6,369 30 | 1,430,794 04 |
| Women's Benefit Association of Maccabees | Port Huron, Mich. | Mar. 26, 1902 | ..... | 13,323,313 17 | 247,098 72 | 13,076,214 45 |
| Women's Catholic Order of Foresters | Chicago, Ill. | Mar. 26, 1902 | Jan. 31, 1894 | 3,630,442 49 | 163,563 37 | 3,466,879 12 |
| Woodmen of the World | Denver, Colo. | Mar. 26, 1902 | Jan. 20, 1891 | 8,851,096 99 | 555,603 79 | 8,295,493 20 |
| Workmen's Circle, The | New York, N. Y. | Dec. 10, 1918 | May 16, 1905 | 1,191,434 26 | 84,793 57 | 1,106,640 69 |

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## FIRE INSURANCE BUSINESS TRANSACTED BY COMPANIES OTHER THAN MUTUAL IN WASHINGTON DURING THE YEAR 1919.

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Aetna Insurance Company | $30,869,810 00 | $17,942,880 00 | $494,377 38 | $328,069 39 | $108,079 19 | $113,844 25 | $7,381 56 |
| Agricultural Insurance Company | 7,759,278 00 | 4,726,421 00 | 109,687 55 | 63,571 22 | 22,745 00 | 22,231 00 | 1,430 35 |
| Alliance Insurance Company | 5,860,393 00 | 3,663,575 00 | 59,107 70 | 33,361 82 | 12,185 42 | 12,132 14 | 750 64 |
| American Alliance Insurance Company | 5,975,314 00 | 1,063,364 00 | 83,253 94 | 19,130 10 | 8,359 12 | 5,898 65 | 430 43 |
| American Central Insurance Company | 9,854,992 00 | 2,633,588 00 | 158,124 52 | 49,255 07 | 12,381 88 | 14,055 54 | 1,108 24 |
| American Druggists' Fire Insurance Company | 707,350 00 | 474,150 00 | 13,731 52 | 9,294 66 | 1,829 06 | 1,829 06 | 278 84 |
| American Eagle Fire Insurance Company | 4,596,046 00 | 2,354,033 00 | 70,262 59 | 43,378 55 | 13,636 58 | 12,890 71 | 976 02 |
| American Insurance Company | 10,252,222 00 | 4,784,779 00 | 168,909 68 | 92,672 79 | 35,499 43 | 31,961 02 | 2,085 14 |
| American Merchant Marine Insurance Company | 2,361,107 00 | 2,132,971 00 | 15,724 19 | 13,942 24 | 2,246 39 | 3,061 47 | 313 70 |
| Assurance Company of America | 557,530 00 | 391,693 00 | 8,411 42 | 6,102 74 | 212 11 | 216 89 | 137 31 |
| Atlas Assurance Company, Ltd | 11,301,188 00 | 5,969,461 00 | 175,710 95 | 105,033 02 | 35,653 82 | 32,175 76 | 2,363 24 |
| Automobile Insurance Company of Hartford | 4,721,117 00 | 1,738,904 00 | 77,277 77 | 36,562 09 | 5,737 70 | 4,716 18 | 822 65 |
| Bankers & Shippers Insurance Company | 1,411,873 00 | 1,188,686 00 | 10,576 65 | 7,016 42 | ..... | ..... | 157 87 |
| Boston Insurance Company | 5,359,617 00 | 2,104,058 00 | 80,558 39 | 38,459 53 | 17,457 22 | 22,204 89 | 850 42 |
| British America Assurance Company | 5,396,921 00 | 1,961,707 00 | 81,627 27 | 36,302 92 | 10,939 11 | 10,744 11 | 816 82 |
| Caledonian Insurance Company | 11,107,604 00 | 3,100,133 00 | 171,304 37 | 50,734 46 | 23,435 13 | 24,057 13 | 1,141 53 |
| California Insurance Company | 12,527,222 00 | 5,367,438 00 | 207,190 70 | 100,331 87 | 52,845 02 | 46,368 36 | 2,257 47 |
| Camden Fire Insurance Association | 9,219,277 00 | 2,891,664 00 | 153,315 86 | 50,241 30 | 18,924 95 | 18,787 99 | 1,130 43 |
| Central National Fire Insurance Company | 96,850 00 | 65,000 00 | 1,602 41 | 1,155 97 | ..... | ..... | 30 60 |
| Century Insurance Company, Ltd | 815,151 00 | 108,427 00 | 11,196 75 | 2,114 42 | 2,534 65 | 1,276 91 | 47 57 |
| Citizens Insurance Company | 8,148,767 00 | 2,843,970 00 | 115,550 98 | 41,522 91 | 18,489 60 | 17,290 71 | 924 27 |
| City of New York Insurance Company | 3,970,762 00 | 2,028,371 00 | 54,786 74 | 29,258 56 | 10,715 85 | 11,618 23 | 658 32 |
| Cleveland National Fire Insurance Company | 1,379,293 00 | 1,199,510 00 | 17,092 04 | 16,027 82 | ..... | ..... | 360 63 |
| Colonial Assurance Company of the City of New York | 846,730 00 | 319,583 00 | 16,533 67 | 11,009 41 | 1,308 33 | 1,318 33 | 247 71 |
| Columbia Insurance Company | 232,105 00 | 158,455 00 | 2,484 00 | 1,653 45 | ..... | ..... | 37 20 |
| Commercial Union Assurance Company, Ltd | 16,549,053 00 | 7,567,135 00 | 223,434 99 | 131,748 62 | 47,959 42 | 49,622 68 | 2,964 34 |
| Commercial Union Fire Insurance Company | 3,229,368 00 | 1,898,262 00 | 44,190 75 | 24,855 01 | 6,568 47 | 6,798 47 | 559 24 |
| Commonwealth Insurance Company | 8,182,802 00 | 3,406,551 00 | 88,846 94 | 37,576 87 | 11,351 75 | 11,560 03 | 845 48 |
| Concordia Fire Insurance Company | 3,134,868 00 | 2,164,316 00 | 44,886 48 | 32,927 91 | 4,020 98 | 5,100 00 | 740 88 |
| Connecticut Fire Insurance Company | 7,731,008 00 | 3,362,170 00 | 128,927 66 | 79,697 84 | 27,294 23 | 25,897 92 | 1,798 20 |
| Continental Insurance Company | 14,104,470 00 | 7,400,101 00 | 219,595 63 | 141,780 68 | 43,420 29 | 46,565 72 | 3,190 07 |
| County Fire Insurance Company of Philadelphia | 574,052 00 | 397,627 00 | 9,690 49 | 6,688 01 | 726 29 | 726 29 | 150 48 |
| Detroit Fire & Marine Insurance Company | 3,427,783 00 | 1,651,369 00 | 56,255 77 | 30,383 90 | 11,556 27 | 15,167 07 | 921 62 |

**Fire Insurance Business Transacted by Companies Other Than Mutual in Washington During the Year 1919—Continued.**

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Dubuque Fire & Marine Insurance Company | $1,329,185 00 | $699,399 00 | $31,562 83 | $24,660 54 | $2,920 41 | $2,697 93 | $690 94 |
| Eagle, Star & British Dominions Insurance Co., Ltd. | 4,013,326 00 | 1,749,199 00 | 59,375 78 | 25,870 10 | 7,755 47 | 11,029 15 | 581 11 |
| Equitable Fire & Marine Insurance Company | 5,233,118 00 | 1,104,108 00 | 75,791 19 | 12,225 00 | 15,882 36 | 15,882 36 | 275 06 |
| Federal Insurance Company | 1,941,008 00 | 1,053,301 00 | 30,861 76 | 10,241 72 | 1,394 96 | 1,391 56 | 230 44 |
| Fidelity-Phenix Fire Insurance Company of New York | 11,724,591 00 | 6,459,184 00 | 181,190 24 | 112,539 38 | 44,888 50 | 43,961 25 | 2,532 14 |
| Fire Association of Philadelphia | 10,758,036 00 | 5,939,876 00 | 183,175 05 | 115,040 80 | 40,257 46 | 48,108 31 | 2,588 42 |
| Fireman's Fund Insurance Company | 45,627,307 00 | 24,345,940 00 | 644,661 41 | 432,012 48 | 128,730 23 | 134,316 20 | 9,720 28 |
| Firemen's Insurance Company | 9,449,295 00 | 4,209,446 00 | 143,475 75 | 75,967 40 | 17,532 62 | 20,989 07 | 1,729 95 |
| Franklin Fire Insurance Company | 2,822,081 00 | 2,259,911 00 | 43,066 96 | 34,277 33 | 2,921 94 | 16,467 94 | 771 24 |
| General Fire Assurance Company | 3,863,897 00 | 1,386,200 00 | 58,474 13 | 28,545 64 | 8,329 19 | 9,869 19 | 642 28 |
| Girard Fire & Marine Insurance Company | 3,113,933 00 | 1,139,842 00 | 42,510 11 | 17,786 66 | 5,150 10 | 15,761 28 | 400 20 |
| Glens Falls Insurance Company | 3,737,136 00 | 1,817,999 00 | 53,747 04 | 31,470 89 | 12,364 83 | 13,111 53 | 708 10 |
| Globe & Rutgers Fire Insurance Company | 12,952,647 00 | 4,883,943 00 | 202,961 25 | 110,094 67 | 41,805 63 | 40,772 77 | 2,477 13 |
| Granite State Fire Insurance Company | 2,044 273 00 | 984,703 00 | 31,134 76 | 15,722 10 | 2,066 89 | 2,765 91 | 353 75 |
| Great American Insurance Company | 24,202,076 00 | 11,013,248 00 | 365,990 36 | 195,465 32 | 29,933 29 | ..... | 4,397 97 |
| Hanover Fire Insurance Company | 8,364,704 00 | 4,705,685 00 | 125,866 03 | 77,092 47 | 21,467 05 | 31,418 58 | 1,733 91 |
| Hartford Fire Insurance Company | 37,058,349 00 | 22,701,799 00 | 588,908 86 | 428,737 31 | 145,451 76 | 171,885 45 | 9,646 58 |
| Home Fire & Marine Insurance Company of California | 17,710,361 00 | 4,788,006 00 | 198,861 84 | 58,607 24 | 3,930 31 | 8,424 30 | 1,318 66 |
| Home Insurance Company | 21,580,784 00 | 17,693,846 00 | 369,186 33 | 299,469 73 | 86,302 60 | 88,939 10 | 6,547 72 |
| Hudson Insurance Company | 2,106,199 00 | 1,080,836 00 | 29,395 22 | 18,194 01 | 1,861 34 | 1,896 85 | 409 37 |
| Imperial Assurance Company | 1,930,575 00 | 1,070,816 00 | 27,483 04 | 15,986 39 | 8,414 04 | 6,716 04 | 359 70 |
| Importers & Exporters Insurance Company of N. Y. | 88,250 00 | 88,250 00 | 783 59 | 783 59 | ..... | ..... | 17 63 |
| Industrial Fire Insurance Company | 542,768 00 | 68,825 00 | 8,622 69 | 5,009 13 | 4,275 26 | 3,654 26 | 150 27 |
| Insurance Company of North America | 33,900,361 00 | 18,093,530 00 | 454,236 85 | 250,480 28 | 52,082 79 | 50,971 51 | 5,635 80 |
| Insurance Company of the State of Pennsylvania | 5,993,858 00 | 3,904,507 00 | 80,035 24 | 55,864 98 | 14,209 31 | 13,675 00 | 1,256 96 |
| Law, Union & Rock Insurance Company, Ltd. | 4,466,193 00 | 2,269,573 00 | 72,853 17 | 43,297 40 | 8,476 17 | 13,499 52 | 974 19 |
| Liverpool & London & Globe Insurance Co., Ltd. | 22,721,904 00 | 11,722,751 00 | 362,034 07 | 233,608 03 | 121,074 00 | 137,833 63 | 5,256 18 |
| London Assurance Corporation | 18,211,442 00 | 9,964,639 00 | 279,861 09 | 181,328 57 | 74,498 03 | 77,412 03 | 4,079 89 |
| London & Lancashire Fire Insurance Company, Ltd. | 12,498,633 00 | 5,636,834 00 | 185,820 14 | 96,394 19 | 37,745 82 | 35,808 82 | 2,168 87 |
| Massachusetts Fire & Marine Insurance Company | 9,833 00 | ..... | 262 11 | 70 50 | ..... | ..... | 1 59 |
| Mechanics & Traders Insurance Company | 2,704,272 00 | 1,497,453 00 | 35,364 85 | 22,707 31 | 5,041 02 | 5,734 82 | 510 91 |
| Mercantile Insurance Company of America | 5,878,843 00 | 2,328,676 00 | 74,796 45 | 36,810 93 | 12,611 42 | 6,734 15 | 828 25 |
| Merchants Fire Assurance Corporation of New York | 4,312,862 00 | 2,185,512 00 | 66,102 80 | 31,544 20 | 12,552 80 | 15,568 80 | 702 59 |
| Merchants Fire Insurance Company | 1,226,023 00 | 740,969 00 | 17,364 74 | 11,445 82 | 3,147 40 | 2,561 41 | 257 53 |
| Michigan Fire & Marine Insurance Company | 2,635,109 00 | 1,062,991 00 | 40,653 00 | 20,655 49 | 6,005 85 | 8,264 25 | 619 67 |

**Fire Insurance Business Transacted by Companies Other Than Mutual in Washington During the Year 1919—Continued.**

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Milwaukee Mechanics Insurance Company | $11,327,905 00 | $9,022,796 00 | $162,747 02 | $141,377 05 | $30,715 30 | $28,411 00 | $3,180 98 |
| Minneapolis Fire & Marine Insurance Company | 1,782,609 00 | 590,704 00 | 30,823 91 | 16,980 55 | 2,115 78 | 2,115 78 | 403 29 |
| Montana Fire Insurance Company | 1,113,051 00 | 280,027 00 | 20,534 91 | 6,984 85 | 5,963 26 | 5,963 26 | 169 66 |
| National Ben Franklin Fire Insurance Company | 2,746,807 00 | 2,203,075 00 | 36,975 27 | 30,105 04 | 8,827 38 | 2,786 55 | 677 36 |
| National Fire Insurance Company | 18,434,151 00 | 12,418,655 00 | 266,142 70 | 208,617 68 | 78,131 47 | 87,425 45 | 4,693 90 |
| National Liberty Insurance Company of America | 3,931,962 00 | 2,946,317 00 | 69,799 65 | 54,906 92 | 28,065 34 | 24,005 41 | 1,235 41 |
| National Union Fire Insurance Company | 8,158,865 00 | 6,542,529 00 | 112,904 82 | 78,340 32 | 17,759 56 | 17,049 08 | 1,762 66 |
| Nationale Fire Insurance Company of Paris | 2,026,737 00 | 1,011,446 00 | 26,918 75 | 16,951 53 | 3,065 02 | 3,718 29 | 381 41 |
| Netherlands Fire & Life Insurance Company | 5,955,074 00 | 4,575,934 00 | 89,887 45 | 72,673 75 | 37,463 11 | 22,735 60 | 1,635 16 |
| Newark Fire Insurance Company | 5,724,028 00 | 2,394,806 00 | 94,214 04 | 43,016 74 | 13,228 25 | 13,857 25 | 967 88 |
| New Brunswick Fire Insurance Company | 6,294,366 00 | 3,013,334 00 | 96,370 59 | 53,268 59 | 21,820 93 | 21,296 73 | 1,198 54 |
| New Hampshire Fire Insurance Company | 8,641,270 00 | 4,944,263 00 | 135,043 49 | 77,580 95 | 18,630 40 | 17,562 55 | 1,745 57 |
| New Jersey Insurance Company | 3,961,131 00 | 1,973,362 00 | 55,891 35 | 33,219 09 | 3,494 64 | 2,240 64 | 747 43 |
| New Zealand Insurance Company, Ltd | 8,373,528 00 | 4,004,764 00 | 128,533 76 | 70,997 55 | 43,152 63 | 43,060 10 | 1,597 44 |
| Niagara Fire Insurance Company | 17,674,289 00 | 8,368,169 00 | 283,420 58 | 152,127 36 | 51,709 88 | 66,769 28 | 3,422 87 |
| North British & Mercantile Insurance Company | 20,510,150 00 | 9,751,675 00 | 297,327 27 | 167,456 84 | 64,538 24 | 71,279 88 | 3,767 78 |
| North China Insurance Company, Ltd | 1,669,109 00 | 925,792 00 | 24,570 71 | 14,455 41 | 458 72 | 472 72 | 325 25 |
| North River Insurance Company | 9,104,390 00 | 5,456,990 00 | 146,051 29 | 96,160 57 | 14,754 73 | 18,947 30 | 2,163 61 |
| Northern Assurance Company, Ltd | 12,061,291 00 | 7,577,018 00 | 203,087 79 | 154,886 27 | 73,983 31 | 81,625 96 | 3,484 94 |
| Northern Insurance Company of New York | 3,996,928 00 | 2,627,388 00 | 54,545 69 | 38,194 71 | 13,820 84 | 13,323 81 | 859 38 |
| Northwestern Fire & Marine Insurance Company | 3,716,522 00 | 1,163,776 00 | 58,767 67 | 29,517 23 | 5,573 57 | 3,094 30 | 701 03 |
| Northwestern National Insurance Company | 13,801,189 00 | 10,849,522 00 | 202,459 85 | 176,901 20 | 39,538 83 | 45,188 01 | 3,980 28 |
| Norwich Union Fire Insurance Society, Ltd | 16,573,682 00 | 8,297,721 00 | 261,806 77 | 165,658 09 | 56,198 70 | 50,840 94 | 3,727 31 |
| Old Colony Insurance Company | 1,029,719 00 | 619,597 00 | 12,329 58 | 7,432 32 | 322 65 | 4,074 38 | 167 23 |
| Orient Insurance Company | 3,632,022 00 | 1,948,082 00 | 55,974 23 | 32,080 88 | 13,713 84 | 10,558 84 | 721 82 |
| Pacific Fire Insurance Company | 6,436,542 00 | 1,264,372 00 | 83,626 60 | 23,159 11 | 7,843 72 | 8,975 25 | 521 08 |
| Pacific States Fire Insurance Company | 6,359,848 00 | 2,520,045 00 | 112,932 89 | 40,629 09 | 19,048 27 | 9,898 71 | 914 16 |
| Palatine Insurance Company, Ltd | 7,301,272 00 | 3,921,593 00 | 111,355 26 | 68,886 87 | 21,394 46 | 25,285 46 | 1,549 95 |
| Patriotic Assurance Company, Ltd | 968,891 00 | 503,736 00 | 15,623 00 | 8,669 08 | 1,715 73 | 1,712 27 | 195 05 |
| Pennsylvania Fire Insurance Company | 8,900,453 00 | 5,382,364 00 | 139,917 93 | 93,776 23 | 33,621 78 | 36,654 25 | 2,109 96 |
| Peoples National Fire Insurance Company | 1,224,910 00 | 580,919 00 | 15,611 55 | 8,711 16 | 1,017 43 | 419 29 | 196 00 |
| Phenix Fire Insurance Company of Paris | 3,183,721 00 | 1,259,771 00 | 40,893 43 | 15,656 49 | 4,331 68 | 4,673 98 | 352 27 |
| Phoenix Assurance Company, Ltd | 12,566,327 00 | 5,446,380 00 | 190,959 92 | 93,183 47 | 46,486 77 | 42,107 77 | 2,096 63 |
| Phoenix Insurance Company | 18,011,392 00 | 9,619,583 00 | 263,559 41 | 164,451 25 | 58,146 29 | ..... | 3,700 15 |
| Providence-Washington Insurance Company | 5,401,374 00 | 2,769,732 00 | 78,911 31 | 46,313 18 | 13,019 26 | 16,566 48 | 1,042 05 |

**Fire Insurance Business Transacted by Companies Other Than Mutual in Washington During the Year 1919—Concluded.**

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Queen Insurance Company of America | $12,940,310 00 | $6,426,286 00 | $215,296 30 | $130,465 84 | $52,256 60 | $53,726 60 | $2,985 48 |
| Queensland Insurance Company, Ltd. | 981,467 00 | 578,652 00 | 12,457 90 | 7,653 21 | 4 26 | 10 26 | 172 20 |
| Reliance Insurance Company of Philadelphia | 4,007,150 00 | 1,606,861 00 | 63,319 44 | 27,221 73 | 18,124 22 | 15,673 15 | 612 49 |
| Rhode Island Insurance Company | 2,858,907 00 | 1,372,573 00 | 40,034 07 | 23,584 33 | 4,451 11 | 7,836 96 | 530 65 |
| Richmond Insurance Company of New York | 2,790,137 00 | 1,407,052 00 | 38,437 33 | 21,829 96 | 9,024 94 | 8,119 81 | 491 17 |
| Royal Exchange Assurance | 5,199,055 00 | 3,031,618 00 | 78,178 76 | 48,179 61 | 16,653 18 | 16,610 18 | 1,084 04 |
| Royal Insurance Company, Ltd. | 18,236,264 00 | 10,194,701 00 | 315,689 76 | 204,334 89 | 97,934 48 | 104,180 99 | 4,597 54 |
| Safeguard Insurance Company of New York | 2,156,318 00 | 726,209 00 | 32,314 14 | 13,187 49 | 7,804 77 | 5,894 77 | 296 72 |
| Scottish Union & National Insurance Company | 8,678,122 00 | 6,553,541 00 | 131,792 39 | 102,808 62 | 50,868 17 | 55,763 17 | 2,313 19 |
| Security Insurance Company | 7,140,262 00 | 3,116,239 00 | 104,200 83 | 48,487 13 | 10,869 64 | 11,739 91 | 1,060 96 |
| Springfield Fire & Marine Insurance Company | 15,112,059 00 | 7,940,898 00 | 255,409 38 | 155,645 56 | 61,211 85 | 62,186 04 | 3,502 08 |
| Standard Fire Insurance Company | 1,590,301 00 | 515,271 00 | 24,755 15 | 10,632 22 | 9,875 19 | 4,341 91 | 239 22 |
| Star Insurance Company of America | 2,640,309 00 | 1,324,383 00 | 38,415 17 | 21,566 97 | 3,833 59 | 6,542 07 | 485 26 |
| St. Paul Fire & Marine Insurance Company | 14,480,362 00 | 9,221,254 00 | 212,782 28 | 126,123 23 | 34,233 02 | 37,728 60 | 2,995 43 |
| Sterling Fire Insurance Company | 2,396,713 00 | 486,643 00 | 36,950 53 | 14,292 02 | 7,551 60 | 6,241 92 | 321 57 |
| Stuyvesant Insurance Company | 3,801,092 00 | 1,384,381 00 | 59,651 66 | 26,913 17 | 5,838 11 | 4,732 83 | 605 55 |
| Sun Insurance Office | 9,046,305 00 | 4,474,455 00 | 144,022 29 | 82,645 11 | 23,656 31 | 28,221 92 | 1,859 51 |
| Svea Fire & Life Insurance Company, Ltd. | 9,541,346 00 | 4,467,461 00 | 151,692 62 | 100,556 64 | 33,866 36 | 31,562 27 | 2,262 52 |
| Tokio Marine & Fire Insurance Company, Ltd. | 2,333,397 00 | 1,470,502 00 | 36,860 90 | 19,619 12 | 1,906 80 | 3,191 80 | 441 43 |
| Underwriters at American Lloyds | 1,182,660 00 | 725,844 00 | 16,386 13 | 11,263 33 | 2,923 46 | 2,923 46 | 253 42 |
| Union Assurance Society, Ltd. | 7,487,570 00 | 3,753,195 00 | 122,884 32 | 74,848 61 | 18,210 00 | 34,642 25 | 1,684 09 |
| Union Fire Insurance Company of Paris | 2,619,336 00 | 1,061,323 00 | 35,179 10 | 15,747 77 | 8,865 85 | 8,654 30 | 354 32 |
| Union Insurance Society of Canton, Ltd. | 19,358,920 00 | 9,609,441 00 | 255,969 15 | 139,104 70 | 12,121 51 | 20,011 06 | 3,129 86 |
| United British Insurance Company, Ltd. | 2,022,960 00 | 893,343 00 | 24,826 29 | 12,598 81 | 2,958 44 | 2,668 44 | 283 47 |
| United Firemen's Insurance Company | 1,226,756 00 | 780,199 00 | 17,926 77 | 12,863 31 | 702 18 | 710 11 | 289 42 |
| United States Fire Insurance Company | 12,589,452 00 | 6,720,858 00 | 204,647 89 | 120,925 84 | 31,471 26 | 36,324 04 | 2,720 83 |
| Urbaine Fire Insurance Company | 9,826,437 00 | 5,187,382 00 | 138,948 12 | 87,293 33 | 46,737 99 | 52,581 28 | 1,964 10 |
| Utah Home Fire Insurance Company | 704,751 00 | 396,451 00 | 11,655 72 | 8,089 94 | 1,829 04 | 2,039 56 | 182 02 |
| Vulcan Fire Insurance Company | 4,179,958 00 | 1,882,682 00 | 67,820 19 | 34,428 90 | 13,950 13 | 13,017 80 | 774 65 |
| Westchester Fire Insurance Company | 16,209,488 00 | 8,487,833 00 | 239,699 40 | 137,788 29 | 77,222 02 | 61,822 70 | 3,100 24 |
| Western Assurance Company | 6,973,137 00 | 2,800,082 00 | 110,120 14 | 51,915 77 | 17,606 59 | 16,142 39 | 1,168 11 |
| Yorkshire Insurance Company, Ltd. | 11,291,955 00 | 3,281,010 00 | 128,894 15 | 52,373 85 | 29,978 57 | 24,762 45 | 1,178 41 |
| Totals | $1,043,232,911 00 | $537,252,009 00 | $15,690,406 14 | $9,250,155 93 | $3,117,996 10 | $3,173,637 09 | $208,694 74 |

**Fire Insurance Business Transacted by Companies Other Than Mutual in Washington During the Year 1919—Continued.**

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Milwaukee Mechanics Insurance Company | $11,327,905 00 | $9,022,796 00 | $162,747 02 | $141,377 05 | $30,715 30 | $28,411 00 | $3,180 98 |
| Minneapolis Fire & Marine Insurance Company | 1,782,600 00 | 590,704 00 | 30,823 91 | 16,980 55 | 2,115 78 | 2,115 78 | 403 29 |
| Montana Fire Insurance Company | 1,113,051 00 | 280,027 00 | 20,534 91 | 6,984 85 | 5,963 26 | 5,963 26 | 169 66 |
| National Ben Franklin Fire Insurance Company | 2,746,807 00 | 2,203,075 00 | 36,975 27 | 30,105 04 | 8,827 36 | 2,786 55 | 677 36 |
| National Fire Insurance Company | 18,434,151 00 | 12,418,655 00 | 266,142 70 | 208,617 68 | 78,131 47 | 87,425 45 | 4,693 90 |
| National Liberty Insurance Company of America | 3,931,962 00 | 2,946,317 00 | 69,799 65 | 54,906 92 | 28,085 34 | 24,005 41 | 1,235 41 |
| National Union Fire Insurance Company | 8,158,965 00 | 6,542,529 00 | 112,904 82 | 78,340 32 | 17,759 56 | 17,049 08 | 1,762 66 |
| Nationale Fire Insurance Company of Paris | 2,026,737 00 | 1,011,446 00 | 26,918 75 | 16,951 53 | 3,085 02 | 3,718 29 | 381 41 |
| Netherlands Fire & Life Insurance Company | 5,955,074 00 | 4,575,934 00 | 89,887 45 | 72,673 75 | 37,463 11 | 22,735 60 | 1,635 16 |
| Newark Fire Insurance Company | 5,724,028 00 | 2,394,806 00 | 94,214 04 | 43,016 74 | 13,228 25 | 13,857 25 | 967 88 |
| New Brunswick Fire Insurance Company | 6,294,366 00 | 3,013,334 00 | 98,370 59 | 53,268 59 | 21,820 93 | 21,296 73 | 1,198 54 |
| New Hampshire Fire Insurance Company | 8,641,270 00 | 4,944,263 00 | 135,043 49 | 77,580 95 | 18,630 40 | 17,562 55 | 1,745 57 |
| New Jersey Insurance Company | 3,961,131 00 | 1,973,362 00 | 55,891 35 | 33,219 09 | 3,494 64 | 2,240 64 | 747 43 |
| New Zealand Insurance Company, Ltd | 8,373,528 00 | 4,004,764 00 | 128,533 76 | 70,997 55 | 43,152 63 | 43,000 10 | 1,597 44 |
| Niagara Fire Insurance Company | 17,674,289 00 | 8,368,169 00 | 283,420 58 | 152,127 36 | 51,709 88 | 66,769 28 | 3,422 87 |
| North British & Mercantile Insurance Company | 20,510,150 00 | 9,751,675 00 | 297,327 27 | 167,456 84 | 64,538 24 | 71,279 88 | 3,767 78 |
| North China Insurance Company, Ltd | 1,669,100 00 | 925,792 00 | 24,570 71 | 14,455 41 | 458 72 | 472 72 | 325 25 |
| North River Insurance Company | 9,104,390 00 | 5,456,990 00 | 146,051 29 | 96,160 57 | 14,754 78 | 18,947 30 | 2,163 61 |
| Northern Assurance Company, Ltd | 12,061,291 00 | 7,577,018 00 | 203,087 79 | 154,886 27 | 73,983 31 | 81,625 96 | 3,484 94 |
| Northern Insurance Company of New York | 3,996,928 00 | 2,627,388 00 | 54,545 69 | 39,194 71 | 13,820 84 | 13,323 81 | 859 38 |
| Northwestern Fire & Marine Insurance Company | 3,716,522 00 | 1,163,776 00 | 58,767 67 | 29,517 23 | 5,573 57 | 3,094 30 | 701 03 |
| Northwestern National Insurance Company | 13,801,189 00 | 10,849,522 00 | 202,459 35 | 176,901 20 | 39,538 83 | 45,188 01 | 3,980 28 |
| Norwich Union Fire Insurance Society, Ltd | 16,573,682 00 | 8,297,721 00 | 261,806 77 | 165,658 09 | 56,198 70 | 50,840 94 | 3,727 31 |
| Old Colony Insurance Company | 1,029,719 00 | 619,597 00 | 12,329 58 | 7,432 32 | 322 65 | 4,074 38 | 167 23 |
| Orient Insurance Company | 3,632,022 00 | 1,948,082 00 | 55,974 23 | 32,080 88 | 13,713 84 | 10,558 84 | 721 82 |
| Pacific Fire Insurance Company | 6,436,542 00 | 1,264,372 00 | 83,626 60 | 23,159 11 | 7,843 72 | 8,975 25 | 521 08 |
| Pacific States Fire Insurance Company | 6,359,848 00 | 2,520,045 00 | 112,932 89 | 40,629 09 | 19,048 27 | 9,898 71 | 914 16 |
| Palatine Insurance Company, Ltd | 7,801,272 00 | 3,921,593 00 | 111,855 26 | 68,886 87 | 21,394 46 | 25,285 46 | 1,549 95 |
| Patriotic Assurance Company, Ltd | 988,891 00 | 503,736 00 | 15,622 00 | 8,669 08 | 1,715 73 | 1,712 27 | 195 05 |
| Pennsylvania Fire Insurance Company | 8,900,453 00 | 5,382,364 00 | 189,917 93 | 93,776 23 | 33,621 78 | 36,654 25 | 2,109 96 |
| Peoples National Fire Insurance Company | 1,224,910 00 | 580,919 00 | 15,611 55 | 8,711 16 | 1,017 43 | 419 29 | 196 00 |
| Phenix Fire Insurance Company of Paris | 3,183,721 00 | 1,259,771 00 | 40,893 43 | 15,656 49 | 4,331 68 | 4,673 98 | 352 27 |
| Phoenix Assurance Company, Ltd | 12,566,327 00 | 5,446,380 00 | 190,959 92 | 93,183 47 | 46,486 77 | 42,107 77 | 2,096 63 |
| Phoenix Insurance Company | 18,011,392 00 | 9,619,583 00 | 263,559 41 | 164,451 25 | 58,146 29 | ..... | 3,700 15 |
| Providence-Washington Insurance Company | 5,401,374 00 | 2,769,732 00 | 78,911 81 | 46,313 18 | 13,019 26 | 16,566 48 | 1,042 05 |

**Fire Insurance Business Transacted by Companies Other Than Mutual in Washington During the Year 1919—Concluded.**

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Queen Insurance Company of America | $12,940,310 00 | $6,426,226 00 | $215,296 30 | $130,465 84 | $52,256 60 | $53,726 60 | $2,935 48 |
| Queensland Insurance Company, Ltd. | 981,467 00 | 578,652 00 | 12,457 90 | 7,653 21 | 4 26 | 10 26 | 172 20 |
| Reliance Insurance Company of Philadelphia | 4,007,150 00 | 1,606,861 00 | 63,319 44 | 27,221 73 | 18,124 22 | 15,673 15 | 612 49 |
| Rhode Island Insurance Company | 2,858,907 00 | 1,372,573 00 | 40,034 07 | 23,584 33 | 4,451 11 | 7,836 96 | 530 65 |
| Richmond Insurance Company of New York | 2,790,137 00 | 1,407,052 00 | 38,437 33 | 21,829 96 | 9,024 94 | 8,119 81 | 491 17 |
| Royal Exchange Assurance | 5,199,055 00 | 3,031,618 00 | 78,178 76 | 48,179 61 | 16,658 18 | 16,610 18 | 1,084 04 |
| Royal Insurance Company, Ltd. | 18,236,264 00 | 10,194,701 00 | 315,689 76 | 204,334 89 | 97,984 48 | 104,180 99 | 4,597 54 |
| Safeguard Insurance Company of New York | 2,156,318 00 | 726,209 00 | 32,314 14 | 13,187 49 | 7,804 77 | 5,894 77 | 296 72 |
| Scottish Union & National Insurance Company | 8,678,122 00 | 6,553,541 00 | 131,792 39 | 102,808 62 | 50,868 17 | 55,763 17 | 2,313 19 |
| Security Insurance Company | 7,140,262 00 | 3,116,239 00 | 104,200 83 | 48,487 13 | 10,869 64 | 11,739 91 | 1,090 96 |
| Springfield Fire & Marine Insurance Company | 15,112,059 00 | 7,940,898 00 | 255,409 38 | 155,645 56 | 61,211 85 | 62,186 04 | 3,502 08 |
| Standard Fire Insurance Company | 1,590,301 00 | 515,271 00 | 24,755 15 | 10,632 22 | 9,875 19 | 4,841 91 | 239 22 |
| Star Insurance Company of America | 2,640,309 00 | 1,324,383 00 | 38,415 17 | 21,566 97 | 3,883 59 | 6,542 07 | 485 26 |
| St. Paul Fire & Marine Insurance Company | 14,480,362 00 | 9,221,254 00 | 212,782 28 | 126,123 23 | 34,233 02 | 37,728 60 | 2,995 43 |
| Sterling Fire Insurance Company | 2,396,713 00 | 486,643 00 | 36,950 53 | 14,292 02 | 7,551 60 | 6,241 92 | 321 57 |
| Stuyvesant Insurance Company | 3,801,092 00 | 1,384,381 00 | 59,651 66 | 26,913 17 | 5,838 11 | 4,732 83 | 605 55 |
| Sun Insurance Office | 9,046,305 00 | 4,474,455 00 | 144,022 29 | 82,645 11 | 23,656 31 | 28,221 92 | 1,859 51 |
| Svea Fire & Life Insurance Company, Ltd. | 9,541,346 00 | 4,467,461 00 | 151,692 62 | 100,556 64 | 33,866 36 | 31,562 27 | 2,262 52 |
| Tokio Marine & Fire Insurance Company, Ltd. | 2,333,397 00 | 1,470,502 00 | 36,860 90 | 19,619 12 | 1,906 80 | 3,191 80 | 441 43 |
| Underwriters at American Lloyds | 1,182,660 00 | 725,844 00 | 16,386 13 | 11,263 33 | 2,923 46 | 2,923 46 | 253 42 |
| Union Assurance Society, Ltd. | 7,487,570 00 | 3,753,195 00 | 122,884 32 | 74,848 61 | 18,210 00 | 34,642 25 | 1,684 09 |
| Union Fire Insurance Company of Paris | 2,619,336 00 | 1,061,323 00 | 35,179 10 | 15,747 77 | 8,865 85 | 8,654 30 | 354 32 |
| Union Insurance Society of Canton, Ltd. | 19,358,920 00 | 9,609,441 00 | 255,969 15 | 139,104 70 | 12,121 51 | 20,011 06 | 3,129 86 |
| United British Insurance Company, Ltd. | 2,022,960 00 | 893,343 00 | 24,826 29 | 12,598 81 | 2,958 44 | 2,668 44 | 283 47 |
| United Firemen's Insurance Company | 1,226,756 00 | 780,199 00 | 17,926 77 | 12,863 31 | 702 18 | 710 11 | 289 42 |
| United States Fire Insurance Company | 12,589,452 00 | 6,720,858 00 | 204,647 89 | 120,925 84 | 31,471 26 | 36,324 04 | 2,720 83 |
| Urbaine Fire Insurance Company | 9,826,437 00 | 5,187,382 00 | 138,948 12 | 87,293 33 | 46,737 99 | 52,581 28 | 1,964 10 |
| Utah Home Fire Insurance Company | 704,751 00 | 396,451 00 | 11,655 72 | 8,089 94 | 1,829 04 | 2,039 56 | 182 02 |
| Vulcan Fire Insurance Company | 4,179,958 00 | 1,882,682 00 | 67,820 19 | 34,428 90 | 13,950 13 | 13,017 80 | 774 65 |
| Westchester Fire Insurance Company | 16,209,488 00 | 8,487,833 00 | 239,699 40 | 137,788 29 | 77,222 02 | 61,822 70 | 3,100 24 |
| Western Assurance Company | 6,973,137 00 | 2,800,062 00 | 110,120 14 | 51,915 77 | 17,606 59 | 16,142 39 | 1,168 11 |
| Yorkshire Insurance Company, Ltd. | 11,291,955 00 | 3,281,010 00 | 128,894 15 | 52,373 85 | 29,978 57 | 24,762 45 | 1,178 41 |
| Totals | $1,043,232,911 00 | $537,252,009 00 | $15,690,406 14 | $9,250,155 93 | $3,117,996 10 | $3,173,637 09 | $208,694 74 |

## FIRE INSURANCE BUSINESS TRANSACTED BY MUTUAL AND INTER-INSURANCE COMPANIES IN WASHINGTON DURING THE YEAR 1919.

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Central Manufacturers Mutual Insurance Company | $5,115,011 00 | $4,035,184 00 | $59,022 63 | $47,531 75 | $643 98 | $1,320 65 | $1,069 47 |
| Druggists' Indemnity Exchange | 138,400 00 | 98,300 00 | 2,344 15 | 1,839 56 | ..... | ..... | 41 30 |
| Farmers' Mutual Insurance Company | 4,540,343 00 | 4,540,343 00 | 42,688 36 | 42,571 50 | 25,089 37 | ..... | 425 72 |
| German American Mutual Farmers Fire Ins. Assn. | 227,545 00 | 227,545 00 | 3,510 22 | 3,463 98 | 6,192 00 | 6,192 00 | 34 64 |
| Grain Dealers' National Mutual Fire Insurance Co. | 3,239,937 00 | 1,283,237 00 | 33,664 55 | 23,364 08 | 561 11 | 561 11 | 525 69 |
| Indiana Lumbermen's Mutual Insurance Company | 751,850 00 | 683,350 00 | 16,626 08 | 14,760 87 | 345 31 | 345 31 | 332 12 |
| Individual Underwriters | 2,215,775 00 | 1,439,625 00 | 18,103 57 | 14,229 45 | ..... | ..... | 320 16 |
| Inland Empire Farmers Mutual Fire Insurance Co. | 856,010 00 | 856,010 00 | 8,472 35 | 8,421 65 | 5,936 35 | 5,936 35 | 84 22 |
| Inter-Insurance Exchange of Seattle | 5,164,186 47 | 3,430,130 88 | 221,851 62 | 172,358 34 | 72,846 92 | 21,457 56 | 1,723 58 |
| Lumbermen's Indemnity Exchange | 15,378,009 00 | 13,096,784 96 | 341,797 79 | 298,678 49 | 122,719 52 | 46,047 85 | 2,986 78 |
| Lumbermen's Mutual Insurance Company | 2,791,132 00 | 1,799,079 00 | 38,008 12 | 30,121 67 | 1,200 60 | 1,200 60 | 687 74 |
| Lumbermen's Mutual Society | 745,700 00 | 745,700 00 | 9,323 07 | 9,323 07 | 12,612 21 | 12,612 21 | 93 23 |
| Lumbermen's Underwriting Alliance | 3,084,647 67 | 2,592,147 67 | 64,007 35 | 59,476 50 | ..... | ..... | 1,338 22 |
| Lumber Manufacturer's Inter-Insurance Association | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Lumber Mutual Fire Insurance Company | 809,800 00 | 729,800 00 | 17,889 56 | 16,339 66 | 345 95 | 365 95 | 367 64 |
| Manufacturing Lumbermen's Underwriters | 2,184,116 00 | 1,909,616 00 | 47,058 45 | 44,838 70 | 254 75 | 254 75 | 1,008 87 |
| Manufacturing Woodworker's Underwriters | 1,461,700 00 | 1,116,933 00 | 28,824 36 | 24,696 42 | 117 81 | 117 81 | 555 44 |
| Michigan Millers Mutual Fire Insurance Company | 7,268,540 00 | 3,528,505 00 | 73,974 91 | 53,659 95 | 17,777 50 | 17,920 47 | 1,207 35 |
| Mill Owners Mutual Fire Insurance Company | 3,739,944 00 | 1,781,883 00 | 31,142 79 | 22,980 99 | 897 85 | 897 85 | 517 07 |
| Millers Mutual Fire Insurance Association of Illinois | 4,495,233 06 | 1,756,621 26 | 48,441 93 | 39,089 89 | 2,620 00 | 5,466 64 | 879 52 |
| Millers National Insurance Company | 4,502,190 00 | 2,794,487 00 | 51,425 55 | 39,561 76 | 21,312 96 | 25,830 25 | 890 14 |
| National Lumber Manufacturers Inter-Insurance Exch. | 1,272,068 00 | 1,118,692 05 | 25,316 63 | 23,233 76 | 392 40 | 392 40 | 522 75 |
| New York Reciprocal Underwriters | 4,194,125 00 | 3,634,000 00 | 13,817 82 | 13,188 81 | ..... | ..... | 296 75 |
| Northwestern Mutual Fire Association | 97,063,019 00 | 40,803,641 00 | 1,063,489 45 | 859,372 66 | 142,490 80 | 159,177 23 | 8,593 73 |
| Ohio Millers Mutual Fire Insurance Company | 8,825,806 30 | 2,896,003 18 | 134,190 62 | 103,615 76 | 24,011 78 | 32,111 78 | 3,108 47 |
| Pennsylvania Lumbermen's Mutual Fire Insurance Co. | 743,200 00 | 694,700 00 | 16,873 33 | 15,379 03 | 345 95 | 344 35 | 346 03 |
| Pennsylvania Millers Mutual Fire Insurance Company | 1,046,104 00 | 614,124 35 | 12,487 73 | 9,673 62 | 407 29 | 407 29 | 217 66 |
| Reciprocal Exchange | 759,093 00 | 505,993 00 | 12,745 56 | 6,168 68 | 130 43 | 108 07 | 138 80 |
| Series B Lumbermen's Indemnity Exchange | 1,971,850 00 | 970,070 00 | 37,643 24 | 34,008 78 | 6,111 80 | 6,496 94 | 340 09 |
| Subscribers at Inter-Insurance Exchange | 395,000 00 | 220,000 00 | 995 95 | 511 16 | ..... | ..... | 11 50 |

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**Fire Insurance Business Transacted by Mutual and Inter-Insurance Companies in Washington During Year 1919—Concluded.**

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Subscribers at Underwriters Exchange | $2,242,750 00 | $2,157,750 00 | $10,050 38 | $9,915 40 | ..... | ..... | $223 10 |
| Washington Hardware & Implement Underwriters | 2,464,700 00 | 2,381,300 00 | 56,737 68 | 54,260 68 | $1,531 56 | $1,531 56 | 542 61 |
| Warners Inter-Insurance Bureau— | | | | | | | |
| Wholesale Grocers | 367,500 00 | 367,500 00 | 3,569 22 | 3,554 38 | 51 86 | 51 86 | 79 97 |
| Canners Exchange | 1,181,150 00 | 1,002,400 00 | 18,065 53 | 15,397 44 | ..... | ..... | 346 44 |
| Western Reciprocal Underwriters | 241,350 00 | 203,850 00 | 7,883 92 | 6,873 47 | ..... | ..... | 154 65 |
| Totals | $191,477,874 50 | $106,104,305 34 | $2,502,039 45 | $2,122,451 91 | $467,018 06 | $347,238 84 | $30,011 54 |

**FIRE INSURANCE BUSINESS TRANSACTED BY FRATERNAL MUTUAL FIRE INSURANCE ASSOCIATIONS (ASSESSMENT PLAN).**

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Farmers Union Co-Operative Mutual Fire Ins. Co | $286,655 00 | $286,655 00 | $5,667 97 | $5,667 97 | $4,119 00 | $4,119 00 | ..... |
| Fraternal Beneficial Association | 200,000 00 | 200,000 00 | 6,285 88 | 6,285 88 | 5,392 20 | 6,192 20 | ..... |
| Washington Fire Relief Association | 2,311,673 00 | 2,311,673 00 | 18,941 41 | 18,941 41 | 6,949 38 | 6,949 38 | ..... |
| Totals | $2,798,328 00 | $2,798,328 00 | $30,895 26 | $30,895 26 | $16,460 58 | $17,260 58 | ..... |

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## MARINE INSURANCE BUSINESS TRANSACTED BY COMPANIES IN WASHINGTON DURING THE YEAR 1919.

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Aetna Insurance Company | $4,971,796 00 | $2,002,809 00 | $69,477 08 | $32,166 49 | $19,864 63 | $17,140 47 | $723 75 |
| Agricultural Insurance Company | 6,386,500 00 | 6,371,700 00 | 49,189 62 | 43,025 52 | ..... | ..... | 968 06 |
| Alliance Insurance Company | 1,687,282 00 | 1,650,092 00 | 14,989 11 | 13,544 99 | 3,091 21 | 3,091 21 | 304 76 |
| American Eagle Fire Insurance Company | 275,986 00 | 270,846 00 | 699 50 | 686 17 | 1,035 21 | 1,035 21 | 15 44 |
| American Merchant Marine Insurance Company | ..... | ..... | 24,935 33 | 22,019 32 | 950 39 | 950 39 | 495 43 |
| Automobile Insurance Company of Hartford | 1,274,324 00 | 1,200,436 00 | 17,559 85 | 14,555 42 | 250 00 | 1,095 81 | 327 50 |
| Boston Insurance Company | 119,328 00 | 119,328 00 | 425 52 | —662 91 | 1,077 49 | 1,077 49 | ..... |
| British & Foreign Marine Insurance Company | 4,539,339 00 | 4,535,046 00 | 26,521 83 | 26,499 16 | 8,132 97 | ..... | 596 23 |
| Camden Fire Insurance Association | 1,737,664 00 | 1,569,194 00 | 12,038 93 | 10,833 52 | 823 61 | 2,507 61 | 243 76 |
| Canton Insurance Office, Ltd | 14,507,849 00 | 13,644,705 00 | 38,970 07 | 36,253 48 | 24,389 53 | 16,304 23 | 815 70 |
| Commercial Union Assurance Company, Ltd | 19,227,116 00 | 19,118,559 00 | 5,250 94 | 5,065 66 | 309 21 | 309 21 | 113 98 |
| Concordia Fire Insurance Company | 307,018 00 | 307,018 00 | 1,967 64 | 1,967 64 | 2,754 48 | 2,918 48 | 44 27 |
| Continental Insurance Company | 764,420 00 | 737,420 00 | 1,760 90 | 1,742 90 | 2,974 12 | 2,974 12 | 39 21 |
| Eagle, Star & British Dominions Insurance Co., Ltd | 3,012,665 00 | 2,937,768 00 | 12,803 39 | 12,572 72 | 2,689 34 | 3,641 15 | 282 89 |
| Federal Insurance Company | 491,690 00 | 315,665 00 | 21,376 40 | 17,066 80 | 8,655 77 | 8,655 77 | 397 50 |
| Fire Association of Philadelphia | 172,855 00 | 150,855 00 | 5,807 39 | 3,905 63 | 500 00 | 500 00 | 87 88 |
| Fidelity-Phenix Fire Insurance Company of New York | 784,920 00 | 776,670 00 | 1,812 15 | 1,699 80 | 2,816 04 | 2,816 04 | 38 24 |
| Fireman's Fund Insurance Company | 56,877,461 00 | 29,713,122 00 | 621,600 66 | 321,975 41 | 41,180 72 | 107,320 02 | 7,244 45 |
| Firemen's Insurance Company | 363,800 00 | 55,490 00 | 6,376 35 | 1,119 85 | 200 17 | 816 17 | 25 20 |
| Franklin Fire Insurance Company | 1,706,829 00 | 1,614,514 00 | 21,465 69 | 20,157 90 | ..... | 105 00 | 453 55 |
| Glens Falls Insurance Company | 108,013 00 | 60,513 00 | 418 35 | 349 09 | ..... | ..... | 7 85 |
| Globe & Rutgers Fire Insurance Company | 549,917 00 | 348,451 00 | 27,862 72 | 20,496 08 | 25,606 63 | 25,606 63 | 459 82 |
| Great American Insurance Company | 4,163,009 00 | 3,197,448 00 | 23,059 03 | 17,637 31 | 1,003 78 | ..... | 396 84 |
| Hartford Fire Insurance Company | 357,774 00 | 357,774 00 | 2,186 61 | 2,130 84 | 826 12 | 826 12 | 47 94 |
| Home Fire & Marine Insurance Company | 3,665,980 00 | 3,603,545 00 | 24,997 60 | 22,978 97 | 2,931 69 | 5,931 69 | 517 03 |
| Home Insurance Company | 4,532,141 00 | 3,493,801 00 | 40,090 84 | 31,330 04 | 2,225 29 | 5,905 70 | 704 93 |
| Indemnity Mutual Marine Insurance Company, Ltd | 484,026 00 | 477,415 00 | 5,444 06 | 5,037 07 | ..... | ..... | 113 33 |
| Insurance Company of North America | 5,043,989 00 | 4,754,117 00 | 81,565 35 | 69,232 84 | 41,892 53 | 47,605 52 | 1,557 75 |
| La Foncière Marine Insurance Company | 117,486 00 | 117,112 00 | 883 70 | 880 15 | 131 36 | ..... | 19 80 |
| Liverpool & London & Globe Insurance Company | 1,823,636 00 | 1,823,636 00 | 18,571 96 | 18,571 96 | ..... | 3,065 00 | 417 87 |
| Marine Insurance Company, Ltd | 116,796 00 | 116,796 00 | 146 03 | 146 03 | ..... | ..... | 3 28 |
| Massachusetts Fire & Marine Insurance Company | 736,405 00 | 325,515 00 | 3,812 41 | 1,330 55 | 3,226 57 | 3,915 34 | 29 94 |
| Milwaukee Mechanics Insurance Company | 667 00 | —166 00 | 154 38 | 144 57 | ..... | ..... | 3 25 |
| National Union Fire Insurance Company | 534,160 00 | 503,306 00 | 6,659 42 | 6,430 45 | 9 63 | 9 63 | 144 68 |
| Newark Fire Insurance Company | 507,067 00 | 493,155 00 | 2,765 99 | 2,701 18 | 11 47 | 651 47 | 60 78 |
| Niagara Fire Insurance Company | 70,300 00 | 27,300 00 | 389 00 | 149 00 | ..... | ..... | 3 35 |

**Marine Insurance Business Transacted by Companies in Washington During the Year 1919—Concluded.**

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Norske Lloyd Insurance Company, Ltd. | $8,000,536 00 | $7,799,094 00 | $54,135 05 | $50,267 23 | $12,441 39 | $6,253 39 | $1,131 01 |
| North China Insurance Company, Ltd. | 169,650 00 | 169,650 00 | 3,088 94 | 2,998 76 | 165 49 | 100 00 | 67 47 |
| Northwestern National Insurance Company | 232,625 00 | 217,290 00 | 2,737 86 | 824 99 | 76 27 | 15 00 | 18 56 |
| Phoenix Assurance Company, Ltd. | 9,734,657 00 | 9,156,894 00 | 14,114 93 | 10,386 93 | 5,133 15 | 8,373 70 | 233 70 |
| Phoenix Insurance Company | 7,471,618 00 | 5,721,086 00 | 72,774 21 | 53,675 49 | 14,222 98 | ..... | 1,207 70 |
| Providence-Washington Insurance Company | 2,251,890 00 | 2,198,509 00 | 20,793 45 | 18,635 30 | 6,662 41 | 6,401 00 | 419 29 |
| Queen Insurance Company of America | 76,187 00 | 76,187 00 | 1,457 92 | 1,385 44 | ..... | ..... | 31 17 |
| Queensland Insurance Company, Ltd. | 1,204,713 00 | 779,486 00 | 15,698 22 | 5,750 20 | ..... | ..... | 129 38 |
| Royal Exchange Assurance | 198,984 00 | 102,885 00 | 10,834 50 | 6,105 64 | 2,467 97 | 12 46 | 149 20 |
| Royal Insurance Company, Ltd. | 191,146 00 | 165,066 00 | 2,071 72 | 2,020 09 | 64 01 | 779 01 | 45 45 |
| Security Insurance Company | 979,641 00 | 661,854 00 | 5,285 09 | 3,521 06 | ..... | 3,725 26 | 79 22 |
| Standard Marine Insurance Company, Ltd. | 11,750,497 00 | 9,867,138 00 | 78,312 69 | 57,309 15 | 9,502 05 | 3,490 40 | 1,289 46 |
| St. Paul Fire & Marine Insurance Company | 9,095,970 00 | 5,729,221 00 | 30,634 48 | 25,172 57 | 8,650 20 | 1,962 59 | 566 38 |
| Switzerland General Insurance Company, Ltd. | 8,595,577 00 | 8,551,116 00 | 28,285 84 | 24,830 12 | 3,944 16 | 5,339 72 | 558 68 |
| Thames & Mersey Marine Insurance Company, Ltd. | 7,261,493 00 | 6,759,647 00 | 40,122 73 | 36,460 32 | 16,577 09 | 16,640 27 | 820 56 |
| Tokio Marine & Fire Insurance Company, Ltd. | 2,738,889 00 | 2,511,389 00 | 9,956 08 | 8,571 45 | ..... | ..... | 192 86 |
| Union Marine Insurance Company, Ltd. | 1,164,848 00 | 1,123,223 00 | 4,184 30 | 3,970 95 | 2,152 32 | 2,152 32 | 89 34 |
| United States Fire Insurance Company | 1,945,752 00 | 1,070,051 00 | 13,559 59 | 5,005 79 | 2,743 66 | 2,728 56 | 112 63 |
| United States Lloyds, Inc. | 1,103,099 00 | 1,063,598 00 | 12,261 90 | 7,687 69 | 3,072 36 | 270 00 | 172 97 |
| Vulcan Fire Insurance Company | 764,575 00 | 764,575 00 | 7,967 97 | 7,967 97 | 1,051 48 | 4,551 48 | 179 28 |
| Westchester Fire Insurance Company | 3,885,132 00 | 1,770,058 00 | 28,566,53 | 14,656 21 | 7,740 29 | 11,627 29 | 329 76 |
| Western Assurance Company | 3,395,124 00 | 3,291,376 00 | 28,374 76 | 26,192 91 | 7,498 80 | 2,483 80 | 589 34 |
| Yangtsze Insurance Association, Ltd. | 14,884,559 00 | 8,625,838 00 | 109,534 19 | 70,268 62 | 22,711 52 | 49,119 44 | 1,581 04 |
| Totals | $238,201,350 00 | $184,465,686 00 | $1,788,739 23 | $1,229,955 48 | $326,427 51 | $392,801 17 | $27,700 71 |

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## MARINE INSURANCE BUSINESS TRANSACTED BY COMPANIES IN WASHINGTON DURING THE YEAR 1919.

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Aetna Insurance Company | $4,971,796 00 | $2,002,809 00 | $69,477 08 | $32,166 49 | $19,864 63 | $17,140 47 | $723 75 |
| Agricultural Insurance Company | 6,386,500 00 | 6,371,700 00 | 49,189 62 | 43,025 52 | ..... | ..... | 968 06 |
| Alliance Insurance Company | 1,687,232 00 | 1,650,092 00 | 14,939 11 | 13,544 99 | 3,091 21 | 3,091 21 | 304 76 |
| American Eagle Fire Insurance Company | 275,986 00 | 270,846 00 | 699 50 | 686 17 | 1,035 21 | 1,035 21 | 15 44 |
| American Merchant Marine Insurance Company | ..... | ..... | 24,935 83 | 22,019 32 | 950 39 | 950 39 | 495 43 |
| Automobile Insurance Company of Hartford | 1,274,824 00 | 1,200,436 00 | 17,559 85 | 14,555 42 | 250 00 | 1,095 81 | 327 50 |
| Boston Insurance Company | 119,328 00 | 119,328 00 | 425 52 | —662 91 | 1,077 49 | 1,077 49 | ..... |
| British & Foreign Marine Insurance Company | 4,539,339 00 | 4,535,046 00 | 26,521 83 | 26,499 16 | 8,132 97 | ..... | 596 23 |
| Camden Fire Insurance Association | 1,737,664 00 | 1,569,194 00 | 12,038 93 | 10,833 52 | 823 61 | 2,507 61 | 243 76 |
| Canton Insurance Office, Ltd | 14,507,849 00 | 13,644,705 00 | 38,970 07 | 36,253 48 | 24,389 53 | 16,304 23 | 815 70 |
| Commercial Union Assurance Company, Ltd | 19,227,116 00 | 19,118,559 00 | 5,250 94 | 5,065 66 | 309 21 | 309 21 | 113 98 |
| Concordia Fire Insurance Company | 307,018 00 | 307,018 00 | 1,967 64 | 1,967 64 | 2,754 48 | 2,918 48 | 44 27 |
| Continental Insurance Company | 764,420 00 | 737,420 00 | 1,760 90 | 1,742 90 | 2,974 12 | 2,974 12 | 39 21 |
| Eagle, Star & British Dominions Insurance Co., Ltd | 3,012,665 00 | 2,987,768 00 | 12,803 39 | 12,572 72 | 2,689 34 | 3,641 15 | 282 89 |
| Federal Insurance Company | 491,690 00 | 315,665 00 | 21,376 40 | 17,666 80 | 8,655 77 | 8,655 77 | 397 50 |
| Fire Association of Philadelphia | 172,855 00 | 150,355 00 | 5,807 39 | 3,905 63 | 500 00 | 500 00 | 87 88 |
| Fidelity-Phenix Fire Insurance Company of New York | 784,920 00 | 776,670 00 | 1,812 15 | 1,699 80 | 2,816 04 | 2,816 04 | 38 24 |
| Fireman's Fund Insurance Company | 56,377,461 00 | 29,713,122 00 | 621,600 66 | 321,975 41 | 41,180 72 | 107,320 02 | 7,244 45 |
| Firemen's Insurance Company | 363,800 00 | 55,490 00 | 6,376 35 | 1,119 85 | 200 17 | 816 17 | 25 20 |
| Franklin Fire Insurance Company | 1,706,829 00 | 1,614,514 00 | 21,465 69 | 20,157 90 | ..... | 105 00 | 453 55 |
| Glens Falls Insurance Company | 108,013 00 | 60,513 00 | 418 35 | 349 09 | ..... | ..... | 7 85 |
| Globe & Rutgers Fire Insurance Company | 549,917 00 | 348,451 00 | 27,862 72 | 20,436 08 | 25,606 63 | 25,606 63 | 459 82 |
| Great American Insurance Company | 4,163,009 00 | 3,197,448 00 | 23,059 03 | 17,637 31 | 1,003 73 | ..... | 396 84 |
| Hartford Fire Insurance Company | 357,774 00 | 357,774 00 | 2,186 61 | 2,130 84 | 826 12 | 826 12 | 47 94 |
| Home Fire & Marine Insurance Company | 3,665,980 00 | 3,603,545 00 | 24,997 60 | 22,978 97 | 2,931 69 | 5,931 69 | 517 03 |
| Home Insurance Company | 4,532,141 00 | 3,493,801 00 | 40,090 84 | 31,330 04 | 2,225 29 | 5,905 70 | 704 93 |
| Indemnity Mutual Marine Insurance Company, Ltd | 484,026 00 | 477,415 00 | 5,444 06 | 5,037 07 | ..... | ..... | 113 33 |
| Insurance Company of North America | 5,043,889 00 | 4,754,117 00 | 81,565 35 | 69,232 84 | 41,892 53 | 47,605 52 | 1,557 75 |
| La Foncière Marine Insurance Company | 117,486 00 | 117,112 00 | 883 70 | 880 15 | 131 36 | ..... | 19 80 |
| Liverpool & London & Globe Insurance Company | 1,823,636 00 | 1,323,636 00 | 18,571 96 | 18,571 96 | ..... | 3,065 00 | 417 87 |
| Marine Insurance Company, Ltd | 116,796 00 | 116,796 00 | 146 03 | 146 03 | ..... | ..... | 3 28 |
| Massachusetts Fire & Marine Insurance Company | 736,405 00 | 325,515 00 | 3,812 41 | 1,390 55 | 3,226 57 | 3,915 34 | 29 94 |
| Milwaukee Mechanics Insurance Company | 667 00 | —166 00 | 154 36 | 144 57 | ..... | ..... | 3 25 |
| National Union Fire Insurance Company | 534,160 00 | 503,306 00 | 6,659 42 | 6,430 45 | 9 63 | 9 63 | 144 66 |
| Newark Fire Insurance Company | 507,067 00 | 493,155 00 | 2,765 99 | 2,701 18 | 11 47 | 651 47 | 60 78 |
| Niagara Fire Insurance Company | 70,300 00 | 27,300 00 | 389 00 | 149 00 | ..... | ..... | 3 35 |

**Marine Insurance Business Transacted by Companies in Washington During the Year 1919—Concluded.**

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Norske Lloyd Insurance Company, Ltd. | $8,090,536 00 | $7,799,094 00 | $54,135 05 | $50,267 23 | $12,441 39 | $6,258 39 | $1,131 01 |
| North China Insurance Company, Ltd. | 169,650 00 | 169,650 00 | 3,088 94 | 2,998 76 | 165 49 | 100 00 | 67 47 |
| Northwestern National Insurance Company | 232,625 00 | 217,290 00 | 2,737 86 | 824 99 | 76 27 | 15 00 | 18 56 |
| Phoenix Assurance Company, Ltd. | 9,734,657 00 | 9,156,894 00 | 14,114 93 | 10,386 93 | 5,133 15 | 8,373 70 | 233 70 |
| Phoenix Insurance Company | 7,471,618 00 | 5,721,086 00 | 72,774 21 | 53,675 49 | 14,222 98 | ..... | 1,207 70 |
| Providence-Washington Insurance Company | 2,251,890 00 | 2,196,509 00 | 20,793 45 | 18,635 30 | 6,662 41 | 6,401 00 | 419 29 |
| Queen Insurance Company of America | 76,187 00 | 76,187 00 | 1,457 92 | 1,385 44 | ..... | ..... | 31 17 |
| Queensland Insurance Company, Ltd. | 1,204,713 00 | 779,486 00 | 15,698 22 | 5,750 20 | ..... | ..... | 129 38 |
| Royal Exchange Assurance | 193,984 00 | 102,885 00 | 10,834 50 | 6,105 64 | 2,467 97 | 12 46 | 149 20 |
| Royal Insurance Company, Ltd. | 191,146 00 | 165,066 00 | 2,071 72 | 2,020 09 | 64 01 | 779 01 | 45 45 |
| Security Insurance Company | 979,641 00 | 661,854 00 | 5,285 09 | 3,521 06 | ..... | 3,725 26 | 79 22 |
| Standard Marine Insurance Company, Ltd. | 11,750,497 00 | 9,867,138 00 | 78,312 69 | 57,309 15 | 9,502 05 | 3,490 40 | 1,289 46 |
| St. Paul Fire & Marine Insurance Company | 9,095,970 00 | 5,729,221 00 | 30,634 48 | 25,172 57 | 8,650 20 | 1,962 59 | 566 38 |
| Switzerland General Insurance Company, Ltd. | 8,595,577 00 | 8,551,116 00 | 28,285 84 | 24,830 12 | 3,944 16 | 5,339 72 | 558 68 |
| Thames & Mersey Marine Insurance Company, Ltd. | 7,261,493 00 | 6,759,647 00 | 40,122 73 | 36,460 32 | 16,577 09 | 16,640 27 | 820 56 |
| Tokio Marine & Fire Insurance Company, Ltd. | 2,738,889 00 | 2,511,389 00 | 9,956 08 | 8,571 45 | ..... | ..... | 102 86 |
| Union Marine Insurance Company, Ltd. | 1,164,848 00 | 1,123,223 00 | 4,184 30 | 3,970 95 | 2,152 32 | 2,152 32 | 89 34 |
| United States Fire Insurance Company | 1,945,752 00 | 1,070,051 00 | 13,559 59 | 5,005 79 | 2,743 66 | 2,728 56 | 112 63 |
| United States Lloyds, Inc. | 1,103,099 00 | 1,063,598 00 | 12,261 90 | 7,687 69 | 3,072 36 | 270 00 | 172 97 |
| Vulcan Fire Insurance Company | 764,575 00 | 764,575 00 | 7,967 97 | 7,967 97 | 1,051 48 | 4,551 48 | 179 28 |
| Westchester Fire Insurance Company | 3,885,132 00 | 1,770,058 00 | 28,566,53 | 14,656 21 | 7,740 29 | 11,627 29 | 329 76 |
| Western Assurance Company | 3,395,124 00 | 3,291,376 00 | 28,374 76 | 26,192 91 | 7,498 80 | 2,483 80 | 589 34 |
| Yangtsze Insurance Association, Ltd. | 14,884,559 00 | 8,625,838 00 | 109,534 19 | 70,268 62 | 22,711 52 | 49,119 44 | 1,581 04 |
| Totals | $238,201,350 00 | $184,465,686 00 | $1,788,739 23 | $1,229,955 48 | $326,427 51 | $392,801 17 | $27,700 71 |

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**INSURANCE BUSINESS TRANSACTED BY AGENTS FOR UNAUTHORIZED COMPANIES IN WASHINGTON DURING THE YEAR 1919.**

| NAME OF AGENT | FIRE INSURANCE | | | |
|---|---|---|---|---|
| | Risks Written | Premiums | Losses Paid | Premium Tax |
| Bowden, Gazzam & Arnold | $253,900 00 | $12,758 82 | $1,229 74 | $227 07 |
| Davis & Company, John | 365,500 00 | 6,632 92 | ..... | 149 24 |
| Davis & Son, J. B. F. | 775,250 00 | 4,637 37 | ..... | 104 34 |
| Frederick & Metzger | 11,835,735 00 | 34,098 61 | ..... | 767 22 |
| Marsh & McLennan | 2,500 00 | 2,802 35 | ..... | 63 05 |
| Morrison Company, Inc. | 17,845 00 | 526 15 | ..... | 11 83 |
| Seeley & Company | 242,500 00 | 10,926 29 | ..... | 245 84 |
| Wilcox, Peck & Hughes | 19,000 00 | 168 94 | ..... | 3 80 |
| Totals | $13,512,230 00 | $72,551 45 | $1,229 74 | $1,682 39 |

| | MARINE INSURANCE | | | |
|---|---|---|---|---|
| | Risks Written | Premiums | Losses Paid | Premium Tax |
| Bowden, Gazzam & Arnold | $3,295,320 00 | $18,286 93 | $4,437 62 | $411 46 |
| Dodwell & Company, Ltd. | 436,741 00 | 5,579 41 | ..... | 125 54 |
| Frederick & Metzger | 178,871 00 | 929 10 | ..... | 20 90 |
| Marsh & McLennan | 533,498 00 | 10,668 27 | ..... | 240 04 |
| Mather & Company | 124,691 00 | 1,669 07 | ..... | 37 55 |
| Waterhouse & Company, Frank | 30,000 00 | 317 80 | 225 00 | 7 15 |
| Totals | $4,599,121 00 | $37,450 58 | $4,662 62 | $842 64 |

| | STRIKE, RIOT AND CIVIL COMMOTION | | | |
|---|---|---|---|---|
| | Risks Written | Premiums | Losses Paid | Premium Tax |
| Bowden, Gazzam & Arnold | $1,406,000 00 | $4,623 45 | ..... | $104 03 |
| Marsh & McLennan | 290,000 00 | 725 00 | ..... | 16 31 |
| Wilcox, Peck & Hughes | 425,000 00 | 6,062 50 | ..... | 136 41 |
| Smith & Clise, Inc. | 435,000 00 | 2,279 99 | ..... | 51 30 |
| Seeley & Company | 4,419,500 00 | 13,758 35 | ..... | 309 56 |
| Totals | $6,975,500 00 | $27,449 29 | ..... | $617 61 |

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## LIFE INSURANCE BUSINESS TRANSACTED BY LEGAL RESERVE COMPANIES IN THE STATE OF WASHINGTON DURING THE YEAR 1919.

| NAME OF COMPANY | Insurance in Force at Beginning of Year | | Insurance Written During Year | | Insurance in Force at End of Year | | Premiums Received | Losses Paid | Premium Tax |
|---|---|---|---|---|---|---|---|---|---|
| | No. | Amount | No. | Amount | No. | Amount | | | |
| Aetna Life Insurance Company (ordinary) | 2,370 | $5,589,390 92 | 633 | $2,770,068 67 | 2,605 | $7,463,722 05 | $183,621 11 | $89,444 40 | $4,167 51 |
| Aetna Life Insurance Company (group) | 2 | 128,800 00 | ..... | 35,800 00 | 2 | 137,100 00 | 1,601 65 | ..... | ..... |
| American Central Life Insurance Company | 292 | 532,122 00 | 193 | 329,576 00 | 443 | 784,685 00 | 20,763 04 | 7,044 00 | 467 17 |
| American Life Insurance Company | 230 | 496,298 00 | 281 | 602,000 00 | 422 | 925,813 00 | 30,906 43 | 1,000 00 | 768 21 |
| Bankers Life Company | 5,635 | 11,986,555 00 | 947 | 2,592,862 00 | 5,962 | 13,254,856 00 | * 331,626 04 | 224,552 00 | 7,461 58 |
| Bankers Life Insurance Company | 271 | 379,166 00 | 51 | 96,000 00 | 301 | 440,666 00 | 19,542 64 | 7,965 00 | 439 71 |
| Bankers Reserve Life Company | 1,295 | 2,701,132 50 | 691 | 2,081,005 50 | 1,849 | 4,452,828 00 | 159,290 16 | 26,371 50 | 3,574 13 |
| California State Life Insurance Company | 95 | 213,753 00 | 21 | 53,542 00 | 95 | 200,650 00 | 6,402 11 | 10,143 00 | 142 71 |
| Canada Life Assurance Company | 476 | 1,581,606 00 | 30 | 116,518 00 | 474 | 1,587,124 00 | 56,032 20 | 5,999 35 | 1,260 72 |
| Central Life Assurance Society | 1,591 | 3,155,989 50 | 794 | 2,391,617 00 | 2,069 | 4,861,926 50 | 158,931 22 | 33,386 10 | 3,946 63 |
| Columbian National Life Insurance Company | 670 | 1,380,160 00 | 174 | 498,960 50 | 749 | 1,628,291 50 | 46,185 20 | 4,500 00 | 1,039 17 |
| Connecticut Mutual Life Insurance Company | 1,072 | 2,499,798 00 | 259 | 1,180,155 00 | 1,191 | 3,311,730 00 | 101,653 67 | 35,537 00 | 2,194 24 |
| Continental Assurance Company | 27 | 31,754 00 | 24 | 35,413 00 | 42 | 56,254 00 | 1,329 60 | 1,092 00 | 29 92 |
| Continental Life Insurance Company | 691 | 1,322,417 00 | 150 | 243,500 00 | 801 | 1,505,311 00 | 52,886 94 | 10,582 06 | 1,185 80 |
| Equitable Life Assurance Society of U. S. | 6,660 | 13,600,708 00 | 1,500 | 4,088,002 00 | 7,755 | 16,769,955 00 | 742,821 11 | 235,462 04 | 16,713 47 |
| Equitable Life Insurance Company | 2,194 | 3,627,441 00 | 524 | 1,490,015 00 | 2,630 | 4,896,703 00 | 155,851 27 | 27,298 13 | 3,896 28 |
| Fidelity Mutual Life Insurance Company | 732 | 1,528,969 00 | 156 | 362,631 00 | 827 | 1,728,590 00 | 63,275 41 | 29,921 80 | 1,420 79 |
| Home Life Insurance Company | 101 | 71,295 00 | ..... | 4,049 00 | 94 | 60,707 00 | 12,177 17 | 3,637 06 | 273 99 |
| Idaho State Life Insurance Company | 945 | 2,011,150 00 | 720 | 1,953,649 00 | 1,441 | 3,367,407 00 | 105,414 54 | 5,000 00 | 2,366 86 |
| International Life Insurance Company | 503 | 1,244,902 00 | 549 | 1,666,855 00 | 866 | 2,158,900 00 | 69,179 18 | 12,000 00 | 1,541 17 |
| Kansas City Life Insurance Company | 1,198 | 2,112,750 00 | 935 | 2,054,500 00 | 1,844 | 3,939,750 00 | 103,952 60 | 8,000 00 | 2,338 93 |
| Maryland Assurance Corporation | 7 | 19,000 00 | 9 | 12,000 00 | 15 | 29,000 00 | 716 76 | ..... | 16 13 |
| Massachusetts Mutual Life Insurance Company | 1,709 | 3,573,405 00 | 272 | 971,458 00 | 1,815 | 4,224,439 00 | 126,289 05 | 52,319 00 | 2,841 50 |
| Merchants Life Insurance Company | 68 | 131,000 00 | 15 | 59,500 00 | 81 | 188,000 00 | 5,834 87 | 2,000 00 | 131 28 |
| Metropolitan Life Insurance Company (ordinary) | 17,062 | 15,458,065 00 | 8,453 | 7,815,272 00 | 23,279 | 21,176,078 00 | 672,504 64 | 221,724 78 | |
| Metropolitan Life Insurance Company (industrial) | 120,660 | 17,068,314 00 | 30,581 | 4,811,740 00 | 135,904 | 19,433,379 00 | 690,582 68 | 144,248 92 | 30,906 08 |
| Metropolitan Life Insurance Company (group) | ..... | ..... | ..... | ..... | ..... | ..... | 10,658 38 | ..... | |
| Missouri State Life Insurance Company | 377 | 623,013 00 | 130 | 252,148 00 | 456 | 793,676 00 | 31,665 05 | 6,300 00 | 712 46 |
| Montana Life Insurance Company | 238 | 520,105 00 | 104 | 290,000 00 | 327 | 779,500 00 | 23,585 29 | 2,000 00 | 530 67 |
| Mutual Benefit Life Insurance Company | 4,644 | 10,792,939 00 | 781 | 2,437,652 00 | 5,227 | 12,713,828 00 | 401,049 39 | 78,189 00 | 9,023 61 |
| Mutual Life Insurance Company | 10,052 | 24,049,304 00 | 1,358 | 4,754,373 77 | 11,096 | 28,175,187 20 | 949,168 10 | 320,078 87 | 21,356 28 |
| Mutual Trust Life Insurance Company | 590 | 737,765 00 | 320 | 446,674 00 | 893 | 1,158,240 00 | 44,931 33 | 8,000 00 | 1,003 32 |
| National Life Insurance Company | 1,125 | 2,166,848 84 | 100 | 351,967 43 | 1,136 | 2,819,115 69 | 76,376 81 | 25,538 03 | 1,718 48 |

* Includes assessment premiums.

**Life Insurance Business Transacted by Legal Reserve Companies in Washington During the Year 1919—Concluded.**

| NAME OF COMPANY | Insurance in Force at Beginning of Year | | Insurance Written During Year | | Insurance in Force at End of Year | | Premiums Received | Losses Paid | Premium Tax |
|---|---|---|---|---|---|---|---|---|---|
| | No. | Amount | No. | Amount | No. | Amount | | | |
| National Life Insurance Company of U. S. A. | 1,521 | $2,725,119 22 | 264 | $706,746 53 | 1,666 | $3,146,662 60 | $101,961 70 | $46,981 64 | $2,283 34 |
| New England Mutual Life Insurance Company | 496 | 1,003,813 00 | 159 | 647,908 00 | 585 | 1,482,289 00 | 52,107 81 | 14,201 00 | 1,172 43 |
| New World Life Insurance Company | 2,083 | 3,853,803 53 | 872 | 2,149,025 95 | 2,643 | 5,421,165 29 | 166,946 71 | 43,964 87 | 3,704 71 |
| New York Life Insurance Company | 20,302 | 43,579,521 00 | 4,686 | 12,315,170 00 | 23,640 | 52,881,489 00 | 2,167,912 29 | 673,723 35 | 48,778 03 |
| North American Life Assurance Company | 473 | 1,243,874 00 | 60 | 375,940 00 | 508 | 1,560,458 00 | 64,087 81 | 17,501 10 | 1,441 98 |
| North American Life Insurance Company | 14 | 27,347 00 | 10 | 39,040 00 | 26 | 69,387 00 | 1,666 96 | ..... | 37 50 |
| Northern Life Insurance Company | 8,200 | 18,871,804 68 | 2,046 | 4,326,918 15 | 9,483 | 16,852,456 64 | 704,550 18 | 160,808 67 | 6,945 48 |
| Northwestern Mutual Life Insurance Company | 11,793 | 30,807,416 00 | 1,249 | 6,141,000 00 | 12,678 | 35,739,345 00 | 984,399 21 | 449,014 10 | 22,148 96 |
| Northwestern National Life Insurance Company | 340 | 447,386 00 | 91 | 179,407 00 | 377 | 541,464 00 | 16,729 70 | 4,314 35 | 376 42 |
| Occidental Life Insurance Company | 1,654 | 3,031,627 34 | 566 | 1,092,000 00 | 1,978 | 3,508,055 32 | 112,598 11 | 30,176 09 | 2,465 94 |
| Pacific Mutual Life Insurance Company | 2,459 | 4,553,509 00 | 554 | 1,668,233 00 | 2,930 | 5,954,724 00 | 195,314 93 | 90,806 00 | 4,373 37 |
| Penn Mutual Life Insurance Company | 4,176 | 10,150,868 00 | 1,096 | 3,665,025 00 | 4,942 | 13,002,124 00 | 449,968 59 | 90,805 00 | 10,124 29 |
| Phoenix Mutual Life Insurance Company | 857 | 2,029,871 00 | 446 | 1,596,263 65 | 1,238 | 3,480,240 65 | 125,396 46 | 57,520 46 | 2,792 04 |
| Provident Life & Trust Company | 1,336 | 3,041,830 00 | 412 | 1,207,398 00 | 1,541 | 3,749,321 00 | 130,701 88 | 57,530 00 | 2,940 79 |
| Prudential Insurance Company (ordinary) | 11,987 | 17,146,138 00 | 3,337 | 5,024,934 00 | 14,363 | 20,798,136 00 | 576,665 77 | 142,516 29 | 12,974 98 |
| Prudential Insurance Company (Industrial) | 81,069 | 12,135,799 00 | 17,013 | 3,206,544 00 | 87,844 | 13,478,074 00 | 456,374 15 | 95,891 62 | 10,268 42 |
| Reliance Life Insurance Company of Pittsburg | 672 | 1,246,383 00 | 166 | 402,500 00 | 732 | 1,417,937 00 | 45,426 80 | 21,097 48 | 1,021 18 |
| Reserve Loan Life Insurance Company | 448 | 774,903 00 | ..... | 338 00 | 434 | 743,741 00 | 20,509 24 | 4,000 00 | 457 70 |
| Travelers Insurance Company | 2,991 | 8,332,807 00 | 1,326 | 4,862,101 00 | 4,110 | 12,478,182 00 | 365,390 92 | 121,054 03 | 8,221 30 |
| Union Central Life Insurance Company | 1,575 | 3,847,546 00 | 341 | 1,167,991 00 | 1,715 | 4,498,065 00 | 148,213 51 | 114,396 36 | 3,557 13 |
| Union Mutual Life Insurance Company | 1,144 | 2,109,719 97 | 196 | 444,333 69 | 1,234 | 2,324,456 11 | 73,496 17 | 36,056 79 | 1,653 66 |
| West Coast-San Francisco Life Ins. Co. (ordinary) | 2,791 | 3,396,530 00 | 581 | 1,032,401 00 | 2,855 | 3,772,887 00 | 120,915 13 | 25,936 07 | 2,720 59 |
| Western States Life Insurance Company | 1,033 | 2,378,525 00 | 223 | 648,500 00 | 1,139 | 2,739,126 00 | 80,460 87 | 14,967 21 | 2,010 73 |
| Western Union Life Insurance Company | 8,874 | 20,147,199 07 | 2,244 | 6,702,780 00 | 10,477 | 25,817,875 07 | 786,222 05 | 135,245 44 | 7,765 63 |
| Totals | 351,870 | $323,168,545 57 | 88,693 | $106,452,016 84 | 401,829 | $309,481,072 62 | $13,413,831 59 | $4,087,862 61 | $283,705 42 |

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## LIFE INSURANCE BUSINESS TRANSACTED BY ASSESSMENT COMPANIES IN WASHINGTON DURING THE YEAR 1919.

| NAME OF COMPANY | Insurance in Force at Beginning of Year | | Insurance Written During Year | | Insurance in Force at End of Year | | Premiums Received | Losses Paid | Premium Tax |
|---|---|---|---|---|---|---|---|---|---|
| | No. | Amount | No. | Amount | No. | Amount | | | |
| Guarantee Fund Life Association | 2,694 | $5,389,500 00 | 590 | $1,180,000 00 | 3,148 | $6,296,500 00 | $96,809 11 | $39,000 00 | $2,178 20 |
| Illinois Bankers Life Association | 582 | 1,105,500 00 | 45 | 90,500 00 | 610 | 1,171,500 00 | 11,892 74 | 10,000 00 | 267 59 |
| Merchants Life Insurance Company | 70 | 143,000 00 | ..... | ..... | 65 | 133,000 00 | 5,015 85 | 6,000 00 | 112 86 |
| National Life Association | 273 | 571,000 00 | 17 | 44,000 00 | 286 | 601,000 00 | 9,868 10 | 5,000 00 | 222 08 |
| Totals | 3,619 | $7,209,000 00 | 652 | $1,314,500 00 | 4,109 | $8,202,000 00 | $123,585 80 | $60,000 00 | $2,780 68 |

## FRATERNAL INSURANCE BUSINESS TRANSACTED BY SOCIETIES IN WASHINGTON DURING THE YEAR 1919.

| NAME OF SOCIETY | Insurance in Force Beginning of Year | Insurance Written During Year | Insurance in Force at End of Year | Assessments Received | Benefits Paid |
|---|---|---|---|---|---|
| Benefit Association of Railway Employees | $6,000 00 | $23,000 00 | $23,500 00 | $13,852 77 | $6,185 04 |
| Ben Hur, Supreme Tribe of | 851,650 00 | 169,392 00 | 873,292 00 | 21,815 22 | 9,786 28 |
| Brotherhood of American Yeomen | 16,318,000 00 | 2,598,500 00 | 17,669,500 00 | 179,261 24 | 135,779 42 |
| Court of Honor | 408,625 00 | 11,000 00 | 390,625 00 | 6,117 43 | 7,740 90 |
| Daughters of Norway | 8,800 00 | 2,400 00 | 10,600 00 | 194 25 | 200 00 |
| Eminent Household of Columbian Woodmen | ..... | ..... | ..... | ..... | ..... |
| Fraternal Aid Union | 1,238,198 00 | 28,000 00 | 1,136,948 00 | 30,155 45 | 17,745 81 |
| Fraternal Brotherhood | 931,683 00 | 67,000 00 | 978,898 00 | 22,007 44 | 14,858 46 |
| German Baptists Life Association | 35,388 00 | ..... | 33,638 00 | 710 68 | ..... |
| Grand Aerie Fraternal Order of Eagles | 8,000 00 | 10,500 00 | 17,500 00 | 350 79 | ..... |
| Grand Lodge A. O. U. W. of Washington | 9,351,000 00 | 655,000 00 | 9,275,500 00 | 199,756 03 | 210,208 80 |
| Grand Lodge Degree of Honor, A. O. U. W. of Washington | 1,141,500 00 | 147,000 00 | 1,256,633 00 | 21,912 78 | 7,000 00 |
| Grand Lodge of Washington, Sons of Herman | 298,000 00 | ..... | 288,500 00 | 6,113 50 | 4,400 00 |
| Homesteaders, The | 1,754,000 00 | 222,000 00 | 1,746,000 00 | 23,580 52 | 12,442 50 |
| Independent Order of Foresters | 1,576,087 00 | 106,500 00 | 1,572,837 00 | 28,386 51 | 37,371 38 |

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**Fraternal Insurance Business Transacted by Societies in Washington During the Year 1919—Concluded.**

| NAME OF SOCIETY | Insurance in Force Beginning of Year | Insurance Written During Year | Insurance in Force at End of Year | Assessments Received | Benefits Paid |
|---|---|---|---|---|---|
| Independent Order of Svithiod | $85,800 00 | $7,000 00 | $89,800 00 | $1,823 20 | $100 00 |
| Knights of Columbus | 1,739,000 00 | 556,000 00 | 2,225,950 00 | 30,966 19 | 20,000 00 |
| Knights & Ladies of Security | 5,438,000 00 | 2,137,000 00 | 6,783,000 00 | 67,338 36 | 70,415 75 |
| Ladies Catholic Benevolent Association | 252,250 00 | 5,000 00 | 222,000 00 | ..... | 2,000 00 |
| Ladies of the Maccabees | 384,500 00 | 63,750 00 | 430,500 00 | 7,421 52 | 6,588 10 |
| Loyal American Life Association | 56,500 00 | ..... | 52,500 00 | 1,680 90 | 1,000 00 |
| Maccabees, The | 3,750,000 00 | 145,500 00 | 3,737,500 00 | 74,816 31 | 65,243 98 |
| Masonic Mutual Life Association | 13,500 00 | ..... | 19,500 00 | 302 34 | ..... |
| Modern Brotherhood of America | 972,340 53 | 3,000 00 | 943,186 10 | 21,256 16 | 17,327 40 |
| Modern Order of Praetorians | 26,750 00 | 9,000 00 | 30,750 00 | 654 28 | ..... |
| Modern Woodmen of America | 30,334,500 00 | 1,287,000 00 | 29,988,500 00 | 398,666 37 | 378,501 70 |
| National Croatian Society of U. S. A | 610,800 00 | 27,000 00 | 607,400 00 | 19,498 87 | 19,719 30 |
| National Fraternal Society of the Deaf | 25,250 00 | 14,500 00 | 42,750 00 | 797 24 | 110 00 |
| National Slovac Society of U. S. A | 280,950 00 | 5,500 00 | 266,450 00 | 4,671 15 | 6,510 00 |
| National Union Assurance Society | 1,161,008 00 | ..... | 1,037,008 00 | ..... | 20,000 00 |
| Neighbors of Woodcraft | 8,197,400 00 | 536,700 00 | 8,367,400 00 | 135,560 04 | 95,783 00 |
| Order of United Commercial Travelers of America | 5,315,000 00 | 455,000 00 | 5,655,000 00 | 12,858 00 | 9,731 54 |
| Polish National Alliance of U. S. of N. A | 292,600 00 | 15,800 00 | 298,200 00 | 8,238 21 | 1,800 00 |
| Royal Arcanum | 1,742,343 00 | 19,000 00 | 1,618,835 60 | 42,416 49 | 36,508 00 |
| Royal Highlanders | 1,583,000 00 | 13,000 00 | 1,537,200 00 | 17,319 65 | 11,900 00 |
| Royal League | 99,000 00 | 3,500 00 | 102,000 00 | 2,476 05 | 1,000 00 |
| Royal Neighbors of America | 8,289,000 00 | 362,500 00 | 8,431,000 00 | 70,340 24 | 91,148 60 |
| Sons of Norway | 106,400 00 | 28,000 00 | 128,200 00 | 4,232 30 | 1,000 00 |
| South Slavonic Catholic Union | 185,500 00 | 5,500 00 | 188,750 00 | 6,440 97 | 8,019 43 |
| Supreme Lodge Knights of Pythias | 1,407,662 00 | 163,000 00 | 1,631,025 00 | 38,323 56 | 13,700 00 |
| United Artisans | 3,586,600 00 | 575,450 00 | 3,825,000 00 | 57,377 27 | 35,465 50 |
| Women's Benefit Association of Maccabees | 2,072,852 80 | 341,750 00 | 3,207,202 80 | 51,377 15 | 40,881 49 |
| Women's Catholic Order of Foresters | 847,250 00 | 74,750 00 | 904,500 00 | 2,117 41 | 10,000 00 |
| Woodmen of the World | 25,397,100 00 | 2,860,200 00 | 27,214,200 00 | 362,391 03 | 288,485 00 |
| Workmen's Circle, The | 35,700 00 | 21,000 00 | 52,000 00 | 1,207,86 | 210 00 |
| Totals | $139,184,487 33 | $13,775,692 00 | $144,901,277 90 | $1,991,783 43 | $1,716,957 88 |

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## ACCIDENT AND HEALTH INSURANCE AND OTHER MISCELLANEOUS LINES TRANSACTED BY COMPANIES IN THE STATE OF WASHINGTON DURING THE YEAR 1919.

### ACCIDENT AND HEALTH INSURANCE.

| NAME OF COMPANY | | Net Premiums Written | Losses Paid |
|---|---|---|---|
| Aetna Casualty & Surety Company | A. | $536 40 | ..... |
| Aetna Life Insurance Company | A. | 78,216 77 | $35,030 99 |
| Aetna Life Insurance Company | H. | 19,264 53 | 8,130 29 |
| American Casualty Company of Reading | A. & H. | 239 03 | 45 17 |
| American Life Insurance Company | A. | 1,710 81 | ..... |
| Columbian National Life Insurance Company | A. | 760 18 | 534 28 |
| Columbian National Life Insurance Company | H. | 525 28 | 291 06 |
| Continental Casualty Company | A. & H. | 108,641 50 | 43,961 13 |
| Continental Life Insurance Company | A. & H. | 1,246 79 | 615 70 |
| Equitable Life Assurance Society of United States | A. | 1,574 88 | 814 23 |
| Equitable Life Assurance Society of United States | H. | 1,254 24 | 22 86 |
| Employers Indemnity Corporation | A. | 16,253 56 | 7,469 38 |
| Fidelity & Casualty Company of New York | A. | 13,902 60 | 6,375 67 |
| Fidelity & Casualty Company of New York | H. | 8,642 42 | 3,579 45 |
| Fidelity & Deposit Company of Maryland | A. | —31 83 | 18 65 |
| Fidelity & Deposit Company of Maryland | H. | ..... | 178 33 |
| General Accident, Fire & Life Assurance Corporation, Ltd | A. | 27,150 03 | 9,892 80 |
| General Accident, Fire & Life Assurance Corporation, Ltd | H. | 16,518 07 | 8,990 28 |
| Globe Indemnity Company | A. | 852 38 | 92 14 |
| Globe Indemnity Company | H. | 562 20 | 200 00 |
| Great Eastern Casualty Company | A. & H. | 5,327 04 | 2,411 06 |
| Hartford Accident & Indemnity Company | A. | 8,052 90 | 9,282 25 |
| Hartford Accident & Indemnity Company | H. | 4,042 10 | 2,344 05 |
| Inter Ocean Casualty Company | A. & H. | 334 40 | 66 75 |
| London Guarantee & Accident Company, Ltd | A. | 2,863 12 | 7,826 97 |
| London Guarantee & Accident Company, Ltd | H. | 1,003 95 | 621 28 |
| Loyal Protective Insurance Company | A. & H. | 23,411 79 | 10,481 71 |
| Maryland Assurance Corporation | A. | 27,587 44 | 10,089 60 |
| Maryland Assurance Corporation | H. | 21,366 73 | 13,840 50 |
| Maryland Casualty Company | A. | —155 51 | ..... |
| Maryland Casualty Company | H. | —86 04 | ..... |
| Massachusetts Bonding & Insurance Company | A. & H. | 58,848 07 | 32,585 09 |
| Metropolitan Casualty Company | A. | 302 03 | ..... |
| Missouri State Life Insurance Company | A. | 58 55 | ..... |
| Mutual Union Insurance Company | A. | 3,649 08 | 1,000 00 |
| Merchants Life & Casualty Company | A. & H. | 1,256 85 | 31 00 |
| National Casualty Company | A. & H. | 23,896 29 | 7,753 86 |
| National Life Insurance Company of Montpelier | A. | 72 18 | ..... |
| National Life Insurance Company of U. S. A. | A. & H. | 17,687 75 | 6,298 80 |
| New Amsterdam Casualty Company | A. | 1,333 23 | 25 70 |
| New Amsterdam Casualty Company | H. | 280 25 | 424 64 |
| New England Mutual Life Insurance Company | A. | 385 88 | ..... |
| North American Accident Insurance Company | A. | 43,736 26 | 20,216 09 |
| Northwestern Mutual Accident Association | A. & H. | 41,789 54 | 16,167 42 |
| Ocean Accident & Guarantee Corporation, Ltd | A. & H. | 5,674 00 | 11,689 20 |
| Occidental Life Insurance Company | A. & H. | 56,920 05 | 14,870 28 |
| Pacific Mutual Life Insurance Company | A. | 67,223 64 | 16,146 74 |
| Pacific Mutual Life Insurance Company | H. | 33,528 08 | 12,239 44 |
| Preferred Accident Insurance Company | A. | 5,671 28 | 7,592 08 |
| Preferred Accident Insurance Company | H. | 550 20 | 688 56 |
| Reliance Life Insurance Company of Pittsburg | A. | 1,305 91 | 1,884 06 |
| Reliance Life Insurance Company of Pittsburg | H. | 645 13 | 398 18 |
| Republic Casualty Company | A. | 229 69 | ..... |
| Republic Casualty Company | H. | 206 55 | 650 00 |
| Ridgely Protective Association | A. & H. | 34,715 57 | 19,770 60 |

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**Accident and Health Insurance—Concluded.**

| NAME OF COMPANY | | Net Premiums Written | Losses Paid |
|---|---|---|---|
| Royal Indemnity Company | A. | $4,523 92 | $7,120 30 |
| Royal Indemnity Company | H. | 918 92 | 315 17 |
| Southern Surety Company | H. | 4,175 10 | 3,500 00 |
| Standard Accident Insurance Company | A. | 54,815 74 | 23,582 33 |
| Standard Accident Insurance Company | H. | 15,845 27 | 12,202 73 |
| Travelers Indemnity Company | A. | 1,629 46 | 1,688 92 |
| Travelers Indemnity Company | H. | 219 28 | 394 01 |
| Travelers' Insurance Company | A. | 135,744 84 | 66,542 47 |
| Travelers' Insurance Company | H | 26,630 40 | 15,173 81 |
| United States Casualty Company | A. | 4,571 08 | 3,920 68 |
| United States Casualty Company | H. | 2,088 05 | 1,124 70 |
| United States Fidelity & Guaranty Company | A. & H. | 44,096 84 | 20,778 88 |
| West Coast-San Francisco Life Insurance Company | A. & H. | 3,017 20 | 1,751 06 |
| Western Union Life Insurance Company | A. | 3,398 23 | 367 88 |
| Western Union Life Insurance Company | H. | 2,470 49 | 1,359 72 |
| Totals | | $1,097,953 12 | $512,730 92 |

**FIDELITY AND SURETY INSURANCE.**

| NAME OF COMPANY | | Net Premiums Written | Losses Paid |
|---|---|---|---|
| Aetna Casualty & Surety Company | F. | $10,429 22 | $802 33 |
| Aetna Casualty & Surety Company | S. | 61,170 05 | —8,268 55 |
| American Indemnity Company | F. | 322 03 | ..... |
| American Indemnity Company | S. | 1,850 98 | —2,654 59 |
| American Surety Company | F. | 41,403 43 | 3,267 49 |
| American Surety Company | S. | 66,516 03 | 9,761 54 |
| Automobile Insurance Exchange | S. | 3,976 58 | ..... |
| Fidelity & Casualty Company of New York | F. | 4,041 64 | 798 63 |
| Fidelity & Casualty Company of New York | S. | 11,032 76 | —4,916 03 |
| Fidelity & Deposit Company of Maryland | F. & S. | 135,826 19 | 26,685 73 |
| Globe Indemnity Company | F. | 2,926 65 | 1,000 00 |
| Globe Indemnity Company | S. | 5,654 94 | 6,926 31 |
| Hartford Accident & Indemnity Company | F. | 5,924 38 | 668 67 |
| Hartford Accident & Indemnity Company | S. | 9,503 79 | —1,584 59 |
| London & Lancashire Indemnity Company | F. | 1,309 04 | —541 29 |
| London & Lancashire Indemnity Company | S. | 1,671 37 | —3,006 12 |
| Maryland Casualty Company | F. | 2,484 52 | 3,302 79 |
| Maryland Casualty Company | S. | 36,711 81 | 11,479 45 |
| Massachusetts Bonding & Insurance Company | F. | 34,539 33 | 4,895 65 |
| Mutual Union Insurance Company | S. | 62,060 53 | 11,573 97 |
| National Surety Company | F. | 37,746 52 | 40,220 37 |
| National Surety Company | S. | 114,276 88 | 5,447 63 |
| New Amsterdam Casualty Company | F. | 6,231 91 | ..... |
| New Amsterdam Casualty Company | S. | 20,567 85 | 1,471 48 |
| Ocean Accident & Guarantee Corporation, Ltd. | F. | 1,126 83 | 1,050 00 |
| Preferred Accident Insurance Company | F. | 526 99 | ..... |
| Preferred Accident Insurance Company | S. | 1,761 61 | ..... |
| Republic Casualty Company | F. | 1,943 49 | ..... |
| Republic Casualty Company | S. | 8,761 06 | 6,815 25 |
| Royal Indemnity Company | F. | 1,511 99 | 226 30 |
| Royal Indemnity Company | S. | 1,416 62 | —3,005 00 |
| Southern Surety Company | F. | 448 37 | ..... |
| Southern Surety Company | S. | 632 25 | ..... |
| United States Fidelity & Guaranty Company | F. & S. | 238,955 10 | —7,017 85 |
| Totals | | $935,262 76 | $105,399 57 |

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## LIABILITY INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Aetna Life Insurance Company | $458,391 58 | $101,840 70 |
| American Indemnity Company | 1,279 70 | ..... |
| Fidelity & Casualty Company of New York | 8,670 03 | 3,558 12 |
| General Accident Fire & Life Assurance Corp., Ltd | 14,743 95 | 2,784 62 |
| Globe Indemnity Company | 2,370 24 | ..... |
| Hartford Accident & Indemnity Company | 13,838 55 | 1,169 15 |
| London Guarantee & Accident Company, Ltd | 10,167 87 | 3,032 25 |
| Maryland Casualty Company | 79,731 35 | 34,589 45 |
| Massachusetts Bonding & Insurance Company | 6,236 78 | 232 50 |
| New Amsterdam Casualty Company | 4,865 97 | 1,786 25 |
| Ocean Accident & Guarantee Corporation, Ltd | 60,719 48 | 3,919 63 |
| Republic Casualty Company | 30,824 84 | 17,721 84 |
| Royal Indemnity Company | 7,529 67 | 13,615 65 |
| Southern Surety Company | 2,575 75 | 903 14 |
| Standard Accident Insurance Company | 6,360 57 | 3,217 42 |
| Travelers' Insurance Company | 19,511 53 | 9,352 23 |
| United States Casualty Company | 4,768 55 | 87 50 |
| United States Fidelity & Guaranty Company | 14,455 72 | 8,027 15 |
| Totals | $747,041 98 | $205,837 60 |

## PLATE GLASS INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Aetna Casualty & Surety Company | $7,624 94 | $4,767 84 |
| American Indemnity Company | 305 89 | 61 08 |
| Fidelity & Casualty Company of New York | 6,659 96 | 4,990 49 |
| Fidelity & Deposit Company of Maryland | —34 27 | 202 50 |
| Globe Indemnity Company | 7,498 43 | 499 68 |
| Great Eastern Casualty Company | 3,460 14 | 1,519 19 |
| Hartford Accident & Indemnity Company | 6,247 77 | 2,081 09 |
| Lloyds Plate Glass Insurance Company | 11,465 89 | 4,625 78 |
| London & Lancashire Indemnity Company | 1,699 22 | 245 64 |
| Maryland Casualty Company | 10,922 55 | 4,010 91 |
| Massachusetts Bonding & Insurance Company | 4,578 54 | 2,158 31 |
| Metropolitan Casualty Company | 6,290 87 | 2,426 42 |
| New Amsterdam Casualty Company | 2,102 50 | 763 78 |
| New Jersey Fidelity & Plate Glass Insurance Company | 4,025 13 | 3,213 98 |
| New York Plate Glass Insurance Company | 12,819 26 | 4,919 48 |
| Ocean Accident & Guarantee Company | 2,234 61 | 1,409 06 |
| Republic Casualty Company | 395 82 | ..... |
| Royal Indemnity Company | 10,529 34 | 5,218 98 |
| Southern Surety Company | 95 85 | 47 20 |
| Travelers Indemnity Company | 2,001 13 | 667 46 |
| United States Casualty Company | 762 56 | 113 90 |
| United States Fidelity & Guaranty Company | 7,943 05 | 1,961 79 |
| Totals | $109,629 18 | $45,904 51 |

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## STEAM BOILER INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Fidelity & Casualty Company of New York | $19,050 99 | $1,197 01 |
| Hartford Steam Boiler Inspection & Insurance Company | 30,458 00 | 556 31 |
| London Guarantee & Accident Company Ltd. | 148 90 | ..... |
| Maryland Casualty Company | 3,001 19 | ..... |
| Ocean Accident & Guarantee Corporation, Ltd. | 47 22 | ..... |
| Royal Indemnity Company | 398 35 | ..... |
| Travelers Indemnity Company | 761 78 | ..... |
| Totals | $53,866 43 | $1,753 32 |

## BURGLARY AND THEFT INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Aetna Casualty & Surety Company | $9,053 86 | $2,065 11 |
| American Indemnity Company | 170 53 | 359 07 |
| American Surety Company | 4,181 78 | 5 81 |
| Continental Casualty Company | 760 09 | ..... |
| Fidelity & Casualty Company of New York | 9,148 83 | 1,983 40 |
| Fidelity & Deposit Company of Maryland | 6,120 64 | 3,572 40 |
| General Accident Fire & Life Assurance Corp., Ltd. | 2,827 94 | 455 50 |
| Globe Indemnity Company | 2,314 71 | 668 80 |
| Great Eastern Casualty Company | 925 92 | 298 75 |
| Hartford Accident & Indemnity Company | 6,421 30 | 1,441 29 |
| London Guarantee & Accident Company, Ltd. | 3,212 49 | 122 80 |
| Maryland Casualty Company | 18,301 17 | 6,592 53 |
| Massachusetts Bonding & Insurance Company | 4,210 21 | 30 52 |
| Metropolitan Casualty Company | 159 65 | 23 00 |
| National Surety Company | 5,598 48 | 4,460 89 |
| New Amsterdam Casualty Company | 1,380 70 | 39 50 |
| New Jersey Fidelity & Plate Glass Insurance Company | 813 35 | 18 50 |
| Ocean Accident & Guarantee Corporation, Ltd. | 5,268 61 | 3,401 96 |
| Preferred Accident Insurance Company | 805 04 | ..... |
| Republic Casualty Company | 365 82 | 15 27 |
| Royal Indemnity Company | 6,080 75 | 5,483 95 |
| Southern Surety Company | 101 35 | ..... |
| Travelers Indemnity Company | 4,885 04 | 555 00 |
| United States Casualty Company | 1,441 69 | 518 60 |
| United States Fidelity & Guaranty Company | 13,325 12 | 8,389 50 |
| Totals | $107,875 02 | $40,501 65 |

## SPRINKLER LEAKAGE INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Aetna Casualty & Surety Company | —$3,272 97 | $731 11 |
| Aetna Insurance Company | 7 57 | ..... |
| Agricultural Insurance Company | 5 39 | ..... |
| Automobile Insurance Company of Hartford | 1,022 97 | 176 46 |
| Boston Insurance Company | 7 56 | ..... |

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**Sprinkler Leakage Insurance—Concluded.**

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Commonwealth Insurance Company | $117 14 | $6 46 |
| Franklin Fire Insurance Company | 5 50 | ..... |
| Glens Falls Insurance Company | 7 57 | ..... |
| Hartford Fire Insurance Company | 5 60 | ..... |
| Insurance Company of North America | 128 00 | ..... |
| Maryland Casualty Company | 4,190 44 | 58 50 |
| Mercantile Insurance Company of America | 92 14 | 6 45 |
| North British & Mercantile Insurance Company | —704 82 | ..... |
| Pennsylvania Fire Insurance Company | 62 37 | ..... |
| Underwriters at American Lloyds | 1,557 24 | 80 80 |
| United States Fire Insurance Company | 11 03 | ..... |
| Westchester Fire Insurance Company | 11 25 | ..... |
| Subscribers at Inter-Insurance Exchange | 589 25 | ..... |
| Totals | $3,843 33 | $1,059 78 |

**CREDIT INSURANCE.**

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| American Credit-Indemnity Company | $20,645 86 | $1,471 06 |
| Totals | $20,645 86 | $1,471 06 |

**TITLE INSURANCE.**

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Mason County Abstract Company | $1,075 50 | ..... |
| Northwestern Title Insurance Company | 45,512 95 | $309 25 |
| Washington Title Insurance Company | 198,886 31 | 684 07 |
| Totals | $245,424 76 | $993 32 |

**TEAM, VEHICLE AND ELEVATOR INSURANCE.**

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Aetna Casualty & Surety Company | $53,697 24 | $36,480 27 |
| American Indemnity Company | 990 69 | ..... |
| Fidelity & Casualty Company of New York | 42 83 | 15 00 |
| Globe Indemnity Company | 1,825 13 | 4,060 50 |
| Hartford Accident & Indemnity Company | 323 49 | ..... |

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**Team, Vehicle and Elevator Insurance—Concluded.**

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| London Guarantee & Accident Company | $2,410 15 | $2 50 |
| Maryland Casualty Company | 5,109 59 | 661 65 |
| Massachusetts Bonding & Insurance Company | 1,761 86 | 1,104 00 |
| New Amsterdam Casualty Company | 453 52 | ..... |
| Ocean Accident & Guarantee Corporation, Ltd | 2,960 45 | 241 89 |
| Royal Indemnity Company | 1,477 87 | ..... |
| Southern Surety Company | 16 50 | ..... |
| Travelers Indemnity Company | 54 58 | 58 75 |
| Totals | $71,123 90 | $42,624 56 |

**MOTOR VEHICLE INSURANCE BY MISCELLANEOUS COMPANIES.**

| NAME OF COMPANY | Net Premiums Written | | Losses Paid | |
|---|---|---|---|---|
| Aetna Casualty & Surety Company— | | | | |
| Fire, theft and transportation | $392 62 | | $1,674 35 | |
| Liability—Auto | 32,940 17 | $33,332 79 | 10,923 50 | $12,597 85 |
| American Automobile Insurance Company— | | | | |
| Fire, theft and transportation | $29,062 06 | | $13,562 16 | |
| Property damage | 21,170 79 | | 10,712 54 | |
| Liability—Auto | 90,836 95 | 141,069 80 | 33,545 99 | 57,820 69 |
| American Indemnity Company— | | | | |
| Fire, theft and transportation | $11,213 72 | | $3,075 37 | |
| Property damage | 41,739 18 | | 23,980 02 | |
| Liability—Auto | 54,325 90 | 107,278 80 | 10,966 25 | 38,021 64 |
| Automobile Insurance Exchange— | | | | |
| Fire, theft and transportation | $3,513 61 | | $454 95 | |
| Property damage | 10,613 51 | | 690 00 | |
| Liability—Auto | 40,381 29 | 54,508 41 | 2,029 57 | 3,174 52 |
| Automobile Owners Inter-Insurance Association— | | | | |
| Fire, theft and transportation | $37,059 53 | | $7,675 69 | |
| Property damage | 54,807 35 | | 21,534 44 | |
| Liability—Auto | 44,304 96 | 136,171 84 | 5,690 45 | 34,900 58 |
| Continental Casualty Company— | | | | |
| Property damage | $3,770 42 | | $4,557 33 | |
| Liability—Auto | 11,282 14 | 15,052 56 | 1,567 05 | 6,124 38 |
| Employers Indemnity Corporation— | | | | |
| Property damage | $7 40 | | $106 45 | |
| Liability—Auto | 1,654 88 | 1,662 28 | ..... | 106 45 |
| Fidelity & Casualty Company of New York— | | | | |
| Property damage | $5,865 53 | | $4,490 25 | |
| Liability—Auto | 21,216 06 | 27,081 59 | 3,737 85 | 8,228 10 |
| Fidelity & Deposit Company of Maryland— | | | | |
| Property damage | ..... | | $1 13 | |
| Liability—Auto | $872 64 | 872 64 | 100 00 | 101 13 |

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**Motor Vehicle Insurance by Miscellaneous Companies—Continued.**

| NAME OF COMPANY | Net Premiums Written | | Losses Paid | |
|---|---|---|---|---|
| General Accident, Fire & Life Assur. Corp., Ltd.— | | | | |
| Property damage | $14,031 65 | | $7,925 66 | |
| Liability—Auto | 33,590 30 | $47,621 95 | 4,536 25 | $12,461 91 |
| Globe Indemnity Company— | | | | |
| Property damage | $7,083 46 | | $4,496 77 | |
| Liability—Auto | 14,798 83 | 21,882 29 | 4,518 07 | 9,014 84 |
| Hartford Accident & Indemnity Company— | | | | |
| Property damage | $16,094 66 | | $9,996 64 | |
| Liability—Auto | 33,891 27 | 49,985 93 | 8,046 35 | 18,042 99 |
| International Indemnity Company— | | | | |
| Property damage | ..... | 15,115 31 | ..... | 1,569 25 |
| London Guarantee & Accident Company, Ltd.— | | | | |
| Property damage | $5,922 41 | | $2,247 65 | |
| Liability—Auto | 17,396 00 | 23,318 41 | 1,634 90 | 3,882 55 |
| London & Lancashire Indemnity Company— | | | | |
| Property damage | $8,558 13 | | $4,489 17 | |
| Liability—Auto | 18,991 74 | 27,549 87 | 3,328 78 | 7,817 95 |
| Lumbermen's Mutual Casualty Company— | | | | |
| Property damage | $4,571 32 | | ..... | |
| Liability—Auto | 11,385 16 | 15,956 48 | $400 59 | 400 59 |
| Maryland Casualty Company— | | | | |
| Property damage | $11,906 19 | | $7,012 94 | |
| Liability—Auto | 40,321 00 | 52,227 19 | 10,870 34 | 17,883 28 |
| Maryland Motor Car Insurance Company— | | | | |
| Fire, theft and transportation | $9,367 07 | | $4,455 71 | |
| Property damage | 1,292 37 | 10,659 44 | 629 57 | 5,085 28 |
| Massachusetts Bonding & Insurance Company— | | | | |
| Property damage | $4,484 87 | | $1,722 66 | |
| Liability—Auto | 15,119 21 | 19,604 08 | 5,957 90 | 7,680 56 |
| New Amsterdam Casualty Company— | | | | |
| Property damage | $4,735 29 | | $2,173 54 | |
| Liability—Auto | 11,811 60 | 16,546 89 | 2,071 26 | 4,244 80 |
| New Jersey Fidelity & Plate Glass Ins. Co.— | | | | |
| Property damage | $34 52 | | ..... | |
| Liability—Auto | 273 61 | 308 13 | ..... | ..... |
| Ocean Accident & Guarantee Corporation, Ltd.— | | | | |
| Property damage | $9,192 95 | | $4,725 60 | |
| Liability—Auto | 27,188 52 | 36,381 47 | 13,383 06 | 18,108 66 |
| Preferred Accident Insurance Company— | | | | |
| Property damage | $3,286 35 | | ..... | |
| Liability—Auto | 31,695 17 | 34,981 52 | $1,692 66 | 1,692 66 |
| Republic Casualty Company— | | | | |
| Property damage | $755 80 | | $2,706 81 | |
| Liability—Auto | 1,201 12 | 1,956 92 | 8,383 57 | 11,090 38 |

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**Motor Vehicle Insurance by Miscellaneous Companies—Concluded.**

| NAME OF COMPANY | Net Premiums Written | | Losses Paid | |
|---|---|---|---|---|
| Royal Indemnity Company— | | | | |
| Property damage | $4,724 62 | | $3,065 90 | |
| Liability—Auto | 19,959 71 | $24,684 33 | 5,665 84 | $8,731 24 |
| Southern Surety Company— | | | | |
| Property damage | $1,029 08 | | $2,184 79 | |
| Liability—Auto | 2,750 92 | 3,780 00 | 6,516 50 | 8,701 29 |
| Standard Accident Insurance Company— | | | | |
| Property damage | $5,927 36 | | $3,421 90 | |
| Liability—Auto | 24,506 76 | 30,434 12 | 3,470 58 | 6,892 48 |
| Travelers Indemnity Company— | | | | |
| Property damage | ..... | 20,701 29 | ..... | 10,773 04 |
| Travelers Insurance Company— | | | | |
| Liability—Auto | ..... | 40,325 85 | ..... | 8,033 00 |
| United States Casualty Company— | | | | |
| Property damage | $3,062 12 | | $1,956 59 | |
| Liability—Auto | 14,623 14 | 17,685 26 | 9,494 09 | 11,450 68 |
| United States Fidelity & Guaranty Company— | | | | |
| Property damage | $11,270 71 | | $6,430 37 | |
| Liability—Auto | 28,691 34 | 39,962 05 | 6,253 20 | 12,683 57 |
| Totals | ..... | $1,068,699 49 | ..... | $347,316 34 |

**MOTOR VEHICLE INSURANCE BY FIRE AND MARINE COMPANIES.**

| NAME OF COMPANY | Net Premiums Written | | Losses Paid | |
|---|---|---|---|---|
| Aetna Insurance Company— | | | | |
| Fire, theft and transportation | ..... | $16,837 65 | ..... | $10,479 40 |
| Agricultural Insurance Company— | | | | |
| Fire, theft and transportation | $3,463 04 | | $867 00 | |
| Property damage | 1,667 24 | 5,130 28 | 366 00 | 1,233 00 |
| Alliance Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 448 34 | ..... | 119 83 |
| American Alliance Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 2,547 09 | ..... | 18 24 |
| American Central Insurance Company— | | | | |
| Fire, theft and transportation | $20,495 61 | | $2,980 49 | |
| Property damage | 5,716 27 | 26,211 88 | 2,605 08 | 5,585 57 |
| American Eagle Fire Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 380 40 | ..... | 20 78 |
| American Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 2,135 23 | ..... | 984 54 |

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**Motor Vehicle Insurance by Fire and Marine Companies—Continued.**

| NAME OF COMPANY | Net Premiums Written | | Losses Paid | |
|---|---|---|---|---|
| Automobile Insurance Company of Hartford— | | | | |
| Fire, theft and transportation | ..... | $76,915 58 | ..... | $40,919 11 |
| Atlas Assurance Company, Ltd.— | | | | |
| Fire, theft and transportation | $712 71 | | $23 25 | |
| Property damage | 137 09 | 849 80 | ..... | 23 25 |
| Bankers and Shippers Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 1,581 68 | ..... | ..... |
| Boston Insurance Company— | | | | |
| Fire, theft and transportation | $17,558 76 | | $6,348 46 | |
| Property damage | 5,341 94 | 22,900 70 | 1,473 18 | 7,821 64 |
| Camden Fire Insurance Association— | | | | |
| Fire, theft and transportation | ..... | 579 28 | ..... | 2,881 47 |
| Caledonian Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 5,723 80 | ..... | 3,824 09 |
| California Insurance Company— | | | | |
| Fire, theft and transportation | $11,194 04 | | $4,540 39 | |
| Property damage | 4,106 10 | 15,300 14 | 557 32 | 5,097 71 |
| Columbia Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 2,754 44 | ..... | 4,251 27 |
| Central Manufacturers Mutual Insurance Co.— | | | | |
| Fire, theft and transportation | ..... | 671 16 | ..... | ..... |
| Commercial Union Assurance Co., Ltd.— | | | | |
| Fire, theft and transportation | ..... | 53,337 38 | ..... | 10,389 97 |
| Commonwealth Insurance Company— | | | | |
| Fire, theft and transportation | $14,073 57 | | $6,558 16 | |
| Property damage | 49 00 | | 14 69 | |
| Fidelity and surety | 9 00 | 14,131 57 | ..... | 6,572 85 |
| Connecticut Fire Insurance Company— | | | | |
| Fire, theft and transportation | $1,301 75 | | $584 36 | |
| Property damage | 83 45 | 1,385 20 | 44 96 | 629 32 |
| Continental Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 15,860 05 | ..... | 8,486 40 |
| Concordia Fire Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 1,251 59 | ..... | ..... |
| Equitable Fire & Marine Insurance Company— | | | | |
| Fire, theft and transportation | $5,923 37 | | $1,487 94 | |
| Fidelity and surety | 371 70 | 6,295 07 | ..... | 1,487 94 |
| Federal Insurance Company— | | | | |
| Fire, theft and transportation | $11,170 51 | | $1,700 88 | |
| Property damage | 2,001 42 | 13,171 93 | 3,169 92 | 4,870 80 |
| Fidelity-Phenix Fire Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 15,860 06 | ..... | 8,486 40 |

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**Motor Vehicle Insurance by Fire and Marine Companies—Continued.**

| NAME OF COMPANY | Net Premiums Written | | Losses Paid | |
|---|---|---|---|---|
| Fire Association of Philadelphia— | | | | |
| Fire, theft and transportation | | $5,625 06 | | $2,115 01 |
| Fireman's Fund Insurance Company— | | | | |
| Fire, theft and transportation | $94,821 59 | | $30,597 36 | |
| Property damage | 16,511 00 | | 10,678 23 | |
| Fidelity and surety | 1,047 38 | 112,379 97 | | 41,265 59 |
| Franklin Fire Insurance Company— | | | | |
| Fire, theft and transportation | | 430 52 | | 21 75 |
| Globe & Rutgers Fire Insurance Company— | | | | |
| Fire, theft and transportation | | 16,649 83 | | 5,569 66 |
| Great American Insurance Company— | | | | |
| Fire, theft and transportation | | 46,115 10 | | 16,309 88 |
| Hanover Fire Insurance Company— | | | | |
| Fire, theft and transportation | $5,490 50 | | $761 12 | |
| Property damage | 396 71 | 5,887 21 | 392 70 | 1,153 82 |
| Hartford Fire Insurance Company— | | | | |
| Fire, theft and transportation | | 49,419 22 | | 18,586 40 |
| Home Fire & Marine Insurance Company— | | | | |
| Fire, theft and transportation | $3,733 32 | | $1,423 33 | |
| Property damage | 231 80 | | 19 55 | |
| Fidelity and surety | 4 00 | 3,969 12 | | 1,442 88 |
| Home Insurance Company— | | | | |
| Fire, theft and transportation | | 48,437 65 | | 20,940 73 |
| Indemnity Mutual Marine Insurance Co., Ltd.— | | | | |
| Fire, theft and transportation | $3,667 13 | | $1,750 04 | |
| Property damage | 327 53 | 3,994 66 | 171 13 | 1,921 17 |
| Insurance Company of North America— | | | | |
| Fire, theft and transportation | | 6,262 83 | | 3,152 75 |
| Insurance Company of State of Pennsylvania— | | | | |
| Fire, theft and transportation | | 3,541 57 | | 4,028 70 |
| Liverpool & London & Globe Ins. Co., Ltd.— | | | | |
| Fire, theft and transportation | $6,673 33 | | $2,377 14 | |
| Property damage | 895 83 | 7,569 16 | 318 94 | 2,696 08 |
| London & Lancashire Fire Insurance Co., Ltd.— | | | | |
| Fire, theft and transportation | $39,211 61 | | $18,468 39 | |
| Property damage | 4,591 71 | | 3,729 27 | |
| Fidelity and surety | 680 90 | 44,484 22 | 28 50 | 22,226 16 |
| London Assurance Corporation— | | | | |
| Fire, theft and transportation | $24,664 41 | | $584 18 | |
| Property damage | 545 80 | 25,210 21 | 65 00 | 649 18 |

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**Motor Vehicle Insurance by Fire and Marine Companies—Continued.**

| NAME OF COMPANY | Net Premiums Written | | Losses Paid | |
|---|---|---|---|---|
| Marine & Motor Insurance Company— | | | | |
| Fire, theft and transportation | $1,455 67 | | ..... | |
| Property damage | 510 60 | $1,966 27 | $23 28 | $23 28 |
| Mercantile Insurance Company of America— | | | | |
| Fire, theft and transportation | —$222 55 | | $980 77 | |
| Property damage | 249 96 | 27 41 | 233 04 | 1,213 81 |
| Milwaukee Mechanics Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 572 09 | ..... | 4 10 |
| Millers National Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 251 24 | ..... | 11 41 |
| National Ben-Franklin Fire Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 340 43 | ..... | ..... |
| National Union Fire Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 98 58 | ..... | ..... |
| National Liberty Insurance Company of America— | | | | |
| Fire, theft and transportation | $2,405 08 | | $870 46 | |
| Property damage | 155 32 | 2,560 40 | ..... | 870 46 |
| Newark Fire Insurance Company— | | | | |
| Fire, theft and transportation | $2,625 43 | | $462 90 | |
| Property damage | 723 21 | 3,348 64 | 47 77 | 510 67 |
| New Brunswick Fire Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 25,108 42 | ..... | 7,204 98 |
| New Hampshire Fire Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 10,364 64 | ..... | 1,420 15 |
| New Jersey Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 5,688 22 | ..... | 317 39 |
| Niagara Fire Insurance Company— | | | | |
| Fire, theft and transportation | $8,812 80 | | $6,909 59 | |
| Property damage | 2,083 19 | | 5,046 98 | |
| Fidelity and surety | 19 00 | 10,914 99 | ..... | 11,956 52 |
| North British & Mercantile Insurance Co.— | | | | |
| Fire, theft and transportation | $4,317 29 | | $3,693 44 | |
| Property damage | 98 70 | | 291 37 | |
| Fidelity and surety | 2 00 | 4,412 99 | ..... | 3,984 81 |
| Northern Assurance Company, Ltd.— | | | | |
| Fire, theft and transportation | ..... | 8,262 26 | ..... | 3,275 94 |
| North River Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 65,991 67 | ..... | 21,643 02 |
| Northwestern Mutual Fire Association— | | | | |
| Fire, theft and transportation | $112,323 48 | | $48,313 56 | |
| Property damage | 21,750 73 | | 1,133 06 | |
| Fidelity and surety | 3,020 15 | 137,094 36 | 600 00 | 50,046 62 |

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**Motor Vehicle Insurance by Fire and Marine Companies—Continued.**

| NAME OF COMPANY | Net Premiums Written | | Losses Paid | |
|---|---|---|---|---|
| Northwestern National Insurance Company— | | | | |
| Fire, theft and transportation | $48,672 65 | | $11,884 00 | |
| Property damage | 6,959 78 | | 2,731 57 | |
| Fidelity and surety | 461 89 | $56,094 32 | ..... | $14,615 57 |
| Norwich Union Fire Insurance Society, Ltd.— | | | | |
| Fire, theft and transportation | $20,822 42 | | $7,796 21 | |
| Property damage | 11,601 09 | 32,423 51 | 5,875 99 | 13,672 20 |
| Old Colony Insurance Company— | | | | |
| Fire, theft and transportation | $4,225 45 | | $807 53 | |
| Property damage | 4,889 26 | 9,114 71 | 1,667 92 | 2,475 45 |
| Orient Insurance Company— | | | | |
| Fire, theft and transportation | $28,662 01 | | $13,223 51 | |
| Property damage | 3,359 77 | 32,021 78 | 1,657 82 | 14,881 33 |
| Pacific States Fire Insurance Company— | | | | |
| Fire, theft and transportation | $15,236 69 | | $3,780 10 | |
| Property damage | 587 93 | 15,824 62 | 208 96 | 3,989 06 |
| Palatine Insurance Company, Ltd.— | | | | |
| Fire, theft and transportation | ..... | 3,230 19 | ..... | 1,006 05 |
| Pennsylvania Fire Insurance Company— | | | | |
| Fire, theft and transportation | $10,674 43 | | $6,679 67 | |
| Property damage | 158 19 | 10,832 62 | —5 00 | 6,674 67 |
| Phoenix Assurance Company, Ltd.— | | | | |
| Fire, theft and transportation | $10,142 45 | | $3,796 03 | |
| Property damage | 2,138 30 | 12,280 75 | 1,637 90 | 5,433 93 |
| Phoenix Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 25,316 81 | ..... | 11,964 88 |
| Providence-Washington Insurance Company— | | | | |
| Fire, theft and transportation | $9,924 54 | | $3,525 61 | |
| Property damage | 281 19 | 10,205 73 | 158 67 | 3,684 28 |
| Queen Insurance Company of America— | | | | |
| Fire, theft and transportation | $13,163 41 | | $3,110 87 | |
| Property damage | 7,543 38 | 20,706 79 | 7,422 28 | 10,533 15 |
| Royal Exchange Assurance— | | | | |
| Fire, theft and transportation | $8,556 71 | | $4,083 41 | |
| Property damage | 764 16 | 9,320 87 | 399 31 | 4,482 72 |
| Royal Insurance Company, Ltd.— | | | | |
| Fire, theft and transportation | $43,461 41 | | $23,824 67 | |
| Property damage | 7,608 82 | 51,070 23 | 5,121 00 | 28,945 67 |
| Scottish Union & National Insurance Company— | | | | |
| Fire, theft and transportation | $4,477 32 | | $3,788 15 | |
| Property damage | 1,205 20 | 5,682 52 | 3,568 88 | 7,357 03 |
| St. Paul Fire & Marine Insurance Company— | | | | |
| Fire, theft and transportation | $39,555 90 | | $10,228 91 | |
| Property damage | 4,414 88 | 43,970 78 | 5,050 44 | 15,279 35 |
| Stuyvesant Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 13,249 88 | ..... | 13,251 61 |

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**Motor Vehicle Insurance by Fire and Marine Companies—Concluded.**

| NAME OF COMPANY | Net Premiums Written | | Losses Paid | |
|---|---|---|---|---|
| Tokio Marine & Fire Insurance Company, Ltd.— | | | | |
| Fire, theft and transportation | $2,444 75 | | $1,516 45 | |
| Property damage | 218 36 | $2,663 11 | 114 08 | $1,630 53 |
| Union Insurance Society of Canton, Ltd.— | | | | |
| Fire, theft and transportation | $15,464 81 | | $2,428 40 | |
| Property damage | 14,924 44 | 30,389 25 | 4,161 16 | 6,589 56 |
| Union Marine Insurance Company, Ltd.— | | | | |
| Fire, theft and transportation | $3,028 55 | | $2,486 40 | |
| Property damage | 590 60 | 3,619 15 | 1,741 99 | 4,228 39 |
| United States Fire Insurance Company— | | | | |
| Fire, theft and transportation | | 3,189 85 | | 1,421 51 |
| United States Lloyds, Inc.— | | | | |
| Fire, theft and transportation | $9,688 67 | | $4,245 79 | |
| Property damage | 963 79 | 10,652 46 | 456 35 | 4,702 14 |
| Westchester Fire Insurance Company— | | | | |
| Fire, theft and transportation | $11,794 27 | | $8,518 49 | |
| Property damage | 4,895 64 | 16,689 91 | 2,246 25 | 10,764 74 |
| Yorkshire Insurance Company, Ltd.— | | | | |
| Fire, theft and transportation | | 3,620 79 | | 1,555 94 |
| Totals | | $1,381,309 87 | | $557,786 21 |

**EXPLOSION, RIOT AND CIVIL COMMOTION INSURANCE.**

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Aetna Casualty & Surety Company | —$10,049 64 | |
| Aetna Insurance Company | 403 33 | |
| Agricultural Insurance Company | 94 39 | |
| Alliance Insurance Company | 460 80 | |
| American Alliance Insurance Company | 29 56 | |
| American Central Insurance Company | 174 15 | |
| American Eagle Fire Insurance Company | 490 00 | |
| Automobile Insurance Company of Hartford | 16,147 83 | |
| Atlas Assurance Company | 689 00 | |
| Bankers and Shippers Insurance Company | 202 50 | |
| Boston Insurance Company | 70 70 | |
| Cleveland National Fire Insurance Company | 110 00 | |
| Columbia Insurance Company | 62 65 | |
| Commercial Union Assurance Company, Ltd | 190 15 | |
| Commonwealth Insurance Company | 1,524 29 | |
| Continental Fire Insurance Company | 288 00 | |
| Eagle, Star & British Dominions Insurance Company, Ltd | —42 65 | |
| Equitable Fire & Marine Insurance Company | 37 75 | |
| Fidelity-Phenix Fire Insurance Company | 288 00 | |
| Franklin Fire Insurance Company | 150 00 | |
| Glens Falls Insurance Company | 1,713 48 | |
| Globe & Rutgers Fire Insurance Company | 324 00 | |
| Great American Insurance Company | 557 07 | |

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**Explosion, Riot and Civil Commotion Insurance—Concluded.**

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Hartford Fire Insurance Company | $3,787 10 | |
| Home Insurance Company | 180 00 | |
| Insurance Company of North America | 8,134 06 | |
| Mercantile Insurance Company of America | 1,191 55 | |
| Merchants Fire Assurance Corporation | —318 13 | |
| National Liberty Insurance Company of America | 180 00 | |
| New Brunswick Fire Insurance Company | 363 93 | |
| New Jersey Fire Insurance Company | 259 60 | |
| New Zealand Insurance Company, Ltd. | 420 77 | |
| Niagara Fire Insurance Company | 508 15 | |
| North British & Mercantile Insurance Company | 3,104 17 | |
| Northern Assurance Company | 182 00 | |
| North River Insurance Company | 355 34 | |
| Norwich Union Fire Insurance Society, Ltd. | 268 41 | |
| Pacific Fire Insurance Company | 1,246 57 | |
| Pennsylvania Fire Insurance Company | 1,252 12 | |
| Phoenix Assurance Company, Ltd. | 552 50 | |
| Phoenix Insurance Company | 710 64 | |
| Rhode Island Insurance Company | 16 22 | |
| Scottish Union & National Insurance Company | 2,782 83 | |
| St. Paul Fire & Marine Insurance Company | 988 85 | |
| Springfield Fire & Marine Insurance Company | 225 25 | |
| Union Insurance Society of Canton | 63 75 | |
| United States Fire Insurance Company | 3,710 79 | |
| Westchester Fire Insurance Company | 64 29 | |
| Imperial Assurance Company | 126 30 | |
| Agents for Unauthorized Companies— | | |
| Bowden, Gazzam & Arnold | $4,623 45 | |
| Marsh & McLennan | 725 00 | |
| Seeley & Company | 13,758 35 | |
| Smith & Clise, Inc. | 2,279 99 | |
| Wilcox, Peck & Hughes | 6,062 50 | |
| Totals | $71,671 70 | |

**FLY WHEEL INSURANCE.**

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Fidelity & Casualty Company of New York | $745 02 | |
| Hartford Steam Boiler Inspection & Insurance Company | 1,155 70 | |
| Maryland Casualty Company | 36 76 | |
| Totals | $1,937 48 | |

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## HAIL INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Agricultural Insurance Company | $2,653 00 | ..... |
| Franklin Fire Insurance Company | 301 50 | ..... |
| Globe & Rutgers Fire Insurance Company | 11,793 17 | $800 51 |
| Great American Insurance Company | 85 00 | ..... |
| Hudson Insurance Company | 1,307 67 | ..... |
| Hartford Fire Insurance Company | 24,498 70 | ..... |
| Home Insurance Company | 5,159 24 | ..... |
| Minneapolis Fire & Marine Insurance Company | 85 00 | ..... |
| Norwich Union Fire Insurance Society, Ltd. | 560 50 | ..... |
| Sterling Fire Insurance Company | 1,745 00 | ..... |
| Totals | $48,188 78 | $800 51 |

## LIVESTOCK INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Hartford Accident & Indemnity Company | $32,358 85 | $25,982 00 |

## PHYSICIANS' DEFENSE INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Maryland Casualty Company | $402 50 | ..... |
| Medical Protective Company | 3,223 75 | $1,512 87 |
| Totals | $3,626 25 | $1,512 87 |

## REGISTERED MAIL INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Alliance Insurance Company | $196 31 | $78 14 |
| Automobile Insurance of Hartford | 1,358 88 | 655 55 |
| Continental Insurance Company | 26 48 | ..... |
| Federal Insurance Company | 5,302 61 | ..... |
| Fidelity-Phenix Fire Insurance Company | 26 48 | ..... |
| Fireman's Fund Insurance Company | 3,788 25 | ..... |
| Firemen's Insurance Company | 5 83 | ..... |
| Glens Falls Insurance Company | 5 83 | ..... |
| Great American Insurance Company | 398 25 | 108 61 |
| Hartford Fire Insurance Company | 1,855 96 | 997 14 |
| Home Insurance Company | 4,338 65 | 1,313 41 |
| Insurance Company of North America | 3,315 84 | 1,437 13 |
| Marine Insurance Company, Ltd. | 2,446 12 | 29,264 00 |
| Providence-Washington Insurance Company | 813 00 | 428 59 |
| Queen Insurance Company of America | 438 64 | ..... |
| Royal Insurance Company | 262 11 | ..... |
| St. Paul Fire & Marine Insurance Company | 1,663 16 | 523 10 |
| Union Marine Insurance Company, Ltd. | 1,079 00 | 87 75 |
| Totals | $27,321 40 | $34,893 42 |

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**TOURIST BAGGAGE INSURANCE.**

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Aetna Insurance Company | $55 95 | ..... |
| Alliance Insurance Company | 43 75 | ..... |
| Automobile Insurance Company of Hartford | 495 80 | $1,890 70 |
| Boston Insurance Company | 243 33 | ..... |
| Insurance Company of NorthAmerica | 406 75 | 301 00 |
| Queen Insurance Company of America | 49 50 | ..... |
| Royal Exchange Assurance | 15 23 | ..... |
| Royal Insurance Company, Ltd | 80 60 | 51 50 |
| St. Paul Fire & Marine Insurance Company | 558 66 | ..... |
| Totals | $1,949 57 | $2,243 20 |

**WORKMEN'S COMPENSATION INSURANCE.**

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| London Guarantee & Accident Company, Ltd | $19 88 | ..... |
| Maryland Casualty Company | 311 67 | ..... |
| Totals | $331 55 | ..... |

**WINDSTORM AND TORNADO INSURANCE.**

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Commonwealth Insurance Company | $30 30 | ..... |
| Franklin Fire Insurance Company | 29 00 | ..... |
| Home Insurance Company | 3 00 | ..... |
| Mercantile Insurance Company of America | 30 30 | ..... |
| National Fire Insurance Company | 5 50 | ..... |
| New Hampshire Fire Insurance Company | 47 94 | ..... |
| Niagara Fire Insurance Company | —26 25 | ..... |
| North British & Mercantile Insurance Company | 89 10 | ..... |
| North River Insurance Company | 8 36 | ..... |
| Pennsylvania Fire Insurance Company | 30 30 | ..... |
| Scottish Union & National Insurance Company | 20 00 | ..... |
| Springfield Fire & Marine Insurance Company | —77 94 | ..... |
| United States Fire Insurance Company | 67 40 | ..... |
| Totals | $257 01 | ..... |

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## RECAPITULATION.

**STATEMENT SHOWING PREMIUMS RECEIVED AND LOSSES PAID ON ALL CLASSES OF INSURANCE WRITTEN IN THE STATE OF WASHINGTON DURING THE YEAR 1919.**

| KINDS OF INSURANCE | Net Premiums | Losses Paid |
|---|---|---|
| CLASS 1—Fire insurance (stock companies) | $9,250,155 93 | $3,117,996 10 |
| Fire insurance (mutuals and inter-insurers) | 2,122,451 91 | 467,018 06 |
| Fire insurance (fraternals) | 30,895 26 | 16,460 58 |
| Fire insurance (agents for unauthorized companies) | 72,551 45 | 1,229 74 |
| Totals Fire | $11,476,054 55 | $3,602,704 48 |
| CLASS 2—Marine insurance (stock companies) | $1,229,955 48 | $326,427 51 |
| Marine insurance (agents for unauthorized companies) | 37,450 58 | 4,662 62 |
| Totals Marine | $1,267,406 06 | $331,090 13 |
| CLASS 3—Life insurance (legal reserve companies) | $13,413,831 59 | $4,067,862 61 |
| Life insurance (assessment) | 123,585 80 | 60,000 00 |
| Life insurance (fraternal) | 1,991,783 43 | 1,716,957 38 |
| Totals Life | $15,529,200 82 | $5,864,819 99 |
| CLASS 4—Health and accident insurance | $1,100,180 54 | $512,730 92 |
| CLASS 5—Fidelity and surety | 935,262 76 | 105,399 57 |
| CLASS 6—Liability (not including automobile) | 747,041 98 | 205,837 60 |
| CLASS 7—Plate glass | 109,629 18 | 45,904 51 |
| CLASS 8—Boiler, machinery and fly wheel | 55,803 91 | 1,753 32 |
| CLASS 9—Burglary and theft (not including automobile theft) | 107,875 02 | 40,501 65 |
| CLASS 10—Sprinkler leakage or damage | 3,543 33 | 1,059 78 |
| CLASS 11—Credit | 20,645 86 | 1,471 06 |
| CLASS 12—Title | 245,424 76 | 993 32 |
| CLASS 13—Team, vehicle and elevator | 71,123 90 | 42,624 56 |
| CLASS 13½—Motor Vehicle Insurance— | | |
| Fire, theft and transportation | 1,325,027 58 | 513,406 95 |
| Liability—Auto | 686,336 24 | 172,817 10 |
| Property damage and collision | 483,029 02 | 218,248 00 |
| Auto embezzlement (fidelity and surety) | 5,616 02 | 628 50 |
| CLASS 14—Miscellaneous Insurance— | | |
| Explosion, riot and civil commotion | 71,671 70 | ..... |
| Hail | 48,188 78 | 800 51 |
| Livestock | 32,358 85 | 25,932 00 |
| Physicians' defense | 3,626 25 | 1,512 87 |
| Registered mail and parcel post | 27,321 40 | 34,393 42 |
| Tourist baggage | 1,949 57 | 2,243 20 |
| Windstorm and tornado | 257 01 | ..... |
| Workmen's compensation | 331 55 | ..... |
| Totals Classes 4 to 14, inclusive | $6,082,545 21 | $1,928,760 84 |
| GRAND TOTALS | $34,305,206 64 | $11,727,375 44 |

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**MOTOR VEHICLE AND MISCELLANEOUS INSURANCE WRITTEN BY FIRE AND MARINE INSURANCE COMPANIES IN THE STATE OF WASHINGTON DURING THE YEAR 1919.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| Aetna Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $16,837 65 | $10,479 40 | |
| Tourist baggage | 55 96 | ..... | |
| Sprinkler leakage | 7 57 | ..... | |
| Explosion, riot and civil commotion | 403 33 | ..... | |
| Totals | $17,304 50 | $10,479 40 | $389 35 |
| Agricultural Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $3,463 04 | $867 00 | |
| Property damage | 1,667 24 | 366 00 | |
| Hail | 2,653 00 | ..... | |
| Sprinkler leakage | 5 39 | ..... | |
| Explosion, riot and civil commotion | 94 39 | ..... | |
| Totals | $7,883 06 | $1,233 00 | 177 37 |
| Alliance Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $448 34 | $119 83 | |
| Tourist baggage | 43 75 | ..... | |
| Registered mail | 196 31 | 78 14 | |
| Explosion, riot and civil commotion | 460 80 | ..... | |
| Totals | $1,149 20 | $197 97 | 25 86 |
| American Alliance Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $2,547 09 | $18 24 | |
| Explosion, riot and civil commotion | 29 56 | ..... | |
| Totals | $2,576 65 | $18 24 | 57 97 |
| American Central Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $20,495 61 | $2,980 49 | |
| Property damage | 5,716 27 | 2,605 08 | |
| Explosion, riot and civil commotion | 174 15 | ..... | |
| Totals | $26,386 03 | $5,585 57 | 593 68 |
| American Eagle Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $380 40 | $20 78 | |
| Explosion, riot and civil commotion | 490 00 | ..... | |
| Totals | $870 40 | $20 78 | 19 33 |
| American Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $2,135 23 | $934 54 | 48 04 |
| Automobile Insurance Company of Hartford, Conn.— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $76,915 56 | $40,919 11 | |
| Tourist baggage | 495 80 | 1,890 70 | |
| Registered mail | 1,358 88 | 655 55 | |
| Sprinkler leakage | 1,022 97 | 176 46 | |
| Explosion, riot and civil commotion | 16,147 83 | ..... | |
| Totals | $95,941 06 | $43,641 82 | 2,158 67 |

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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During 1919—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| Atlas Assurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $712 71 | $23 25 | |
| Property damage | 137 09 | ..... | |
| Explosion, riot and civil commotion | 689 00 | ..... | |
| Totals | $1,538 80 | $23 25 | $34 63 |
| Bankers & Shippers Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $1,501 68 | ..... | |
| Explosion, riot and civil commotion | 202 50 | ..... | |
| Totals | $1,734 18 | ..... | 39 02 |
| Boston Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $17,558 76 | $6,348 46 | |
| Property damage | 5,341 94 | 1,473 18 | |
| Tourist baggage | 243 33 | ..... | |
| Sprinkler leakage | 7 56 | ..... | |
| Explosion, riot and civil commotion | 70 70 | ..... | |
| Totals | $23,222 29 | $7,821 64 | 522 50 |
| Caledonian Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $5,723 80 | $3,824 09 | 128 78 |
| California Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $11,194 04 | $4,540 39 | |
| Property damage | 4,106 10 | 557 32 | |
| Totals | $15,300 14 | $5,097 71 | 344 25 |
| Camden Fire Insurance Association— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $579 28 | $2,881 47 | 13 03 |
| Central Manufacturers Mutual Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $671 16 | ..... | 15 10 |
| Cleveland National Fire Insurance Company— | | | |
| Explosion, riot and civil commotion | $110 00 | ..... | 2 48 |
| Columbia Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $2,754 44 | $4,251 27 | |
| Explosion, riot and civil commotion | 62 65 | ..... | |
| Totals | $2,817 09 | $4,251 27 | 63 39 |
| Commercial Union Assurance Company (Ltd.)— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $53,337 38 | $10,389 97 | |
| Explosion, riot and civil commotion | 190 15 | ..... | |
| Totals | $53,527 53 | $10,389 97 | 1,204 37 |

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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During 1919—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| Commonwealth Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $14,073 57 | $6,556 16 | |
| Property damage | 49 00 | 14 69 | |
| Auto embezzlement | 9 00 | ..... | |
| Windstorm and tornado | 30 30 | ..... | |
| Sprinkler leakage | 117 14 | 6 46 | |
| Explosion, riot and civil commotion | 1,524 29 | ..... | |
| Totals | $15,803 30 | $6,579 31 | $355 57 |
| Concordia Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $1,251 59 | ..... | 28 16 |
| Connecticut Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $1,301 75 | $584 36 | |
| Property damage | 83 45 | 44 96 | |
| Totals | $1,385 20 | $629 32 | 31 17 |
| Continental Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $15,860 05 | $8,486 40 | |
| Registered mail | 26 48 | ..... | |
| Explosion, riot and civil commotion | 288 00 | ..... | |
| Totals | $16,174 53 | $8,486 40 | 363 93 |
| Eagle, Star & British Dominions Insurance Co., Ltd.— | | | |
| Explosion, riot and civil commotion | —$42 65 | ..... | ..... |
| Equitable Fire & Marine Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $5,923 37 | $1,487 94 | |
| Auto embezzlement | 371 70 | ..... | |
| Explosion, riot and civil commotion | 37 75 | ..... | |
| Totals | $6,332 82 | $1,487 94 | 142 49 |
| Federal Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $11,170 51 | $1,700 88 | |
| Property damage | 2,001 42 | 3,169 92 | |
| Registered mail | 5,302 61 | ..... | |
| Totals | $18,474 54 | $4,870 80 | 415 68 |
| Fidelity-Phenix Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $15,860 06 | $8,486 40 | |
| Registered mail | 26 48 | ..... | |
| Explosion, riot and civil commotion | 288 00 | ..... | |
| Totals | $16,174 54 | $8,486 40 | 363 93 |
| Fire Association of Philadelphia— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $5,625 06 | $2,115 01 | 126 56 |

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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During 1919—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| **Fireman's Fund Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $94,821 59 | $30,587 86 | |
| Property damage | 16,511 00 | 10,678 23 | |
| Auto embezzlement | 1,047 88 | | |
| Registered mail | 3,788 25 | | |
| Totals | $116,168 22 | $41,265 59 | $2,613 78 |
| **Firemen's Insurance Company—** | | | |
| Registered mail | $5 83 | | 18 |
| **Franklin Fire Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $430 52 | $21 75 | |
| Windstorm and tornado | 29 00 | | |
| Hail | 301 50 | | |
| Sprinkler leakage | 5 50 | | |
| Explosion, riot and civil commotion | 150 00 | | |
| Totals | $916 52 | $21 75 | 20 62 |
| **Glens Falls Insurance Company—** | | | |
| Registered mail | $5 88 | | |
| Sprinkler leakage | 7 57 | | |
| Explosion, riot and civil commotion | 1,713 48 | | |
| Totals | $1,726 88 | | 38 85 |
| **Globe & Rutgers Fire Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $16,649 83 | $5,569 66 | |
| Hail | 11,793 17 | 800 51 | |
| Explosion, riot and civil commotion | 324 00 | | |
| Totals | $28,767 00 | $6,370 17 | 647 25 |
| **Great American Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $46,115 10 | $16,309 88 | |
| Registered mail | 398 25 | 108 61 | |
| Hail | 85 00 | | |
| Explosion, riot and civil commotion | 557 07 | | |
| Totals | $47,155 42 | $16,418 49 | 1,061 00 |
| **Hanover Fire Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $5,490 50 | $761 12 | |
| Property damage | 396 71 | 392 70 | |
| Totals | $5,887 21 | $1,153 82 | 132 46 |
| **Hartford Fire Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $49,419 22 | $18,586 40 | |
| Registered mail | 1,855 96 | 997 14 | |
| Hail | 24,498 70 | | |
| Sprinkler leakage | 5 60 | | |
| Explosion, riot and civil commotion | 3,787 10 | | |
| Totals | $79,566 58 | $19,583 54 | 1,790 26 |

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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During 1919—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| Home Fire & Marine Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $3,733 32 | $1,423 33 | |
| Property damage | 231 80 | 19 55 | |
| Auto embezzlement | 4 00 | ..... | |
| Totals | $3,969 12 | $1,442 88 | $89 31 |
| Home Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $48,437 65 | $20,940 73 | |
| Registered mail | 4,338 65 | 1,313 41 | |
| Windstorm and tornado | 3 00 | ..... | |
| Hail | 5,159 24 | ..... | |
| Explosion, riot and civil commotion | 180 00 | ..... | |
| Totals | $58,118 54 | $22,254 14 | 1,307 66 |
| Hudson Insurance Company— | | | |
| Hail | $1,307 67 | ..... | 29 42 |
| Imperial Assurance Company— | | | |
| Explosion, riot and civil commotion | $126 30 | ..... | 2 84 |
| Indemnity Mutual Marine Assurance Company, Ltd.— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $3,667 13 | $1,750 04 | |
| Property damage | 327 53 | 171 13 | |
| Totals | $3,994 66 | $1,921 17 | 89 88 |
| Insurance Company of North America— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $6,262 83 | $3,152 75 | |
| Tourist baggage | 406 75 | 301 00 | |
| Registered mail | 3,315 84 | 1,437 13 | |
| Sprinkler leakage | 128 00 | ..... | |
| Explosion, riot and civil commotion | 8,134 06 | ..... | |
| Totals | $18,247 48 | $4,890 88 | 410 56 |
| Insurance Company of the State of Pennsylvania— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $3,541 57 | $4,028 70 | 79 69 |
| Liverpool & London & Globe Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $6,673 33 | $2,377 14 | |
| Property damage | 895 83 | 318 94 | |
| Totals | $7,569 16 | $2,696 08 | 170 31 |
| London & Lancashire Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $39,211 61 | $18,468 39 | |
| Property damage | 4,591 71 | 3,729 27 | |
| Auto embezzlement | 680 90 | 28 50 | |
| Totals | $44,484 22 | $22,226 16 | 1,000 89 |

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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During 1919—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| London Assurance Corporation— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $24,664 41 | $584 18 | |
| Property damage | 545 80 | 65 00 | |
| Totals | $25,210 21 | $649 18 | $567 23 |
| Marine Insurance Company, Ltd.— | | | |
| Registered mail | $2,446 12 | $29,264 00 | 55 04 |
| Marine & Motor Insurance Company of America— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $1,455 67 | ..... | |
| Property damage | 510 60 | $23 28 | |
| Totals | $1,966 27 | $23 28 | 51 12 |
| Mercantile Insurance Company of America— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | —$222 55 | $930 77 | |
| Property damage | 249 96 | 288 04 | |
| Windstorm and tornado | 30 30 | ..... | |
| Sprinkler leakage | 92 14 | 6 45 | |
| Explosion, riot and civil commotion | 1,191 55 | ..... | |
| Totals | $1,341 40 | $1,220 26 | 30 18 |
| Merchants Fire Assurance Corporation of New York— | | | |
| Explosion, riot and civil commotion | —$318 13 | ..... | ..... |
| Milwaukee Mechanics Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $572 09 | $4 10 | 12 87 |
| Millers National Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $251 24 | $11 41 | 5 65 |
| Minneapolis Fire & Marine Insurance Company— | | | |
| Hail | $85 00 | ..... | 2 02 |
| National Ben Franklin Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $340 43 | ..... | 7 66 |
| National Fire Insurance Company— | | | |
| Windstorm and tornado | $5 50 | ..... | 12 |
| National Union Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $98 58 | ..... | 2 22 |
| National Liberty Insurance Company of America— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $2,405 09 | $870 46 | |
| Property damage | 155 32 | ..... | |
| Explosion, riot and civil commotion | 130 00 | ..... | |
| Totals | $2,690 40 | $870 46 | 60 53 |

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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During 1919—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| Newark Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $2,625 43 | $462 90 | |
| Property damage | 723 21 | 47 77 | |
| Totals | $3,348 64 | $510 67 | $75 34 |
| New Brunswick Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $25,108 42 | $7,204 98 | |
| Explosion, riot and civil commotion | 363 93 | ..... | |
| Totals | $25,472 35 | $7,204 98 | 573 13 |
| New Hampshire Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $10,364 64 | $1,420 15 | |
| Windstorm and tornado | 47 94 | ..... | |
| Totals | $10,412 58 | $1,420 15 | 234 28 |
| New Jersey Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $5,638 22 | $317 89 | |
| Explosion, riot and civil commotion | 259 60 | ..... | |
| Totals | $5,897 82 | $317 89 | $132 70 |
| New Zealand Insurance Company, Ltd.— | | | |
| Explosion, riot and civil commotion | $420 77 | ..... | 9 47 |
| Niagara Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $8,812 80 | $6,909 59 | |
| Property damage | 2,083 19 | 5,046 93 | |
| Auto embezzlement | 19 00 | ..... | |
| Windstorm and tornado | —26 25 | ..... | |
| Explosion, riot and civil commotion | 508 15 | ..... | |
| Totals | $11,396 89 | $11,956 52 | 256 43 |
| North British & Mercantile Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $4,317 29 | $3,693 44 | |
| Property damage | 93 70 | 291 37 | |
| Auto embezzlement | 2 00 | ..... | |
| Windstorm and tornado | 89 10 | ..... | |
| Sprinkler leakage | —704 82 | ..... | |
| Explosion, riot and civil commotion | 3,104 17 | ..... | |
| Totals | $6,901 44 | $3,984 81 | 155 28 |
| Northern Assurance Company, Ltd.— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $8,262 26 | $3,275 94 | |
| Explosion, riot and civil commotion | 182 00 | ..... | |
| Totals | $8,444 26 | $3,275 94 | 190 00 |

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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During 1919—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| North River Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $65,991 67 | $21,643 02 | |
| Windstorm and tornado | 8 36 | ..... | |
| Explosion, riot and civil commotion | 355 34 | ..... | |
| Totals | $66,355 37 | $21,643 02 | $1,493 00 |
| Northwestern Mutual Fire Association— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $112,323 48 | $48,313 56 | |
| Property damage | 21,750 73 | 1,133 06 | |
| Auto embezzlement | 3,020 15 | 600 00 | |
| Totals | $137,094 36 | $50,046 62 | 1,370 94 |
| Northwestern National Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $48,672 65 | $11,884 00 | |
| Property damage | 6,959 78 | 2,731 57 | |
| Auto embezzlement | 461 89 | ..... | |
| Totals | $56,094 32 | $14,615 57 | 1,262 12 |
| Norwich Union Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $20,822 42 | $7,796 21 | |
| Property damage | 11,601 09 | 5,875 99 | |
| Hail | 560 50 | ..... | |
| Explosion, riot and civil commotion | 268 41 | ..... | |
| Totals | $33,252 42 | $13,672 20 | 748 18 |
| Old Colony Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $4,225 45 | $807 53 | |
| Property damage | 4,889 26 | 1,667 92 | |
| Totals | $9,114 71 | $2,475 45 | 205 08 |
| Orient Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $28,662 01 | $13,223 51 | |
| Property damage | 3,359 77 | 1,657 82 | |
| Totals | $32,021 78 | $14,881 33 | 720 49 |
| Pacific Fire Insurance Company— | | | |
| Explosion, riot and civil commotion | $1,246 57 | ..... | 28 05 |
| Pacific States Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $15,236 69 | $3,730 10 | |
| Property damage | 587 93 | 208 96 | |
| Totals | $15,824 62 | $3,939 06 | 356 05 |
| Palatine Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $3,230 19 | $1,006 05 | 72 68 |



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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During 1919—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| Pennsylvania Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $10,674 43 | $6,679 67 | |
| Property damage | 158 19 | —5 00 | |
| Windstorm and tornado | 30 30 | ..... | |
| Sprinkler | 62 37 | ..... | |
| Explosion, riot and civil commotion | 1,252 12 | ..... | |
| Totals | $12,177 41 | $6,674 67 | $273 99 |
| Phoenix Assurance Company (Ltd.)— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $10,142 45 | $3,796 08 | |
| Property damage | 2,138 30 | 1,637 90 | |
| Explosion, riot and civil commotion | 552 50 | ..... | |
| Totals | $12,833 25 | $5,433 98 | 288 75 |
| Phoenix Insurance Company — | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $25,316 31 | $11,964 88 | |
| Explosion, riot and civil commotion | 710 64 | ..... | |
| Totals | $26,026 95 | $11,964 88 | 585 61 |
| Providence-Washington Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $9,924 54 | $3,525 61 | |
| Property damage | 281 19 | 158 67 | |
| Registered mail | 813 00 | 428 59 | |
| Totals | $11,018 73 | $4,112 87 | 247 91 |
| Queen Insurance Company of America— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $18,163 41 | $3,110 87 | |
| Property damage | 7,543 38 | 7,422 28 | |
| Tourist baggage | 49 50 | ..... | |
| Registered mail | 438 64 | ..... | |
| Totals | $21,194 93 | $10,533 15 | 476 89 |
| Royal Exchange Assurance— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $8,556 71 | $4,083 41 | |
| Property damage | 764 16 | 399 31 | |
| Tourist baggage | 15 23 | ..... | |
| Totals | $9,336 10 | $4,482 72 | 210 06 |
| Royal Insurance Company, Ltd.— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $43,461 41 | $23,824 67 | |
| Property damage | 7,608 82 | 5,121 00 | |
| Tourist baggage | 80 60 | 51 50 | |
| Registered mail | 262 11 | ..... | |
| Totals | $51,412 94 | $28,997 17 | 1,156 79 |
| Rhode Island Insurance Company— | | | |
| Explosion, riot and civil commotion | $16 22 | ..... | 36 |

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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During 1919—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| **Scottish Union & National Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $4,477 32 | $3,788 15 | |
| Property damage | 1,205 20 | 3,568 88 | |
| Windstorm and tornado | 20 00 | ..... | |
| Explosion, riot and civil commotion | 2,782 83 | ..... | |
| Totals | $8,485 35 | $7,357 03 | $190 92 |
| **Sterling Fire Insurance Company—** | | | |
| Hail | $1,745 00 | ..... | 39 26 |
| **St. Paul Fire & Marine Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $39,555 90 | $10,228 91 | |
| Property damage | 4,414 88 | 5,050 44 | |
| Tourist baggage | 558 66 | ..... | |
| Registered mail | 1,663 16 | 523 10 | |
| Explosion, riot and civil commotion | 988 85 | ..... | |
| Totals | $47,181 45 | $15,802 45 | 1,061 58 |
| **Stuyvesant Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $13,249 88 | $13,251 61 | 298 12 |
| **Springfield Fire & Marine Insurance Company—** | | | |
| Windstorm and tornado | —$77 94 | ..... | |
| Explosion, riot and civil commotion | 225 25 | ..... | |
| Totals | $147 31 | ..... | 3 31 |
| **Subscribers at Inter-Insurers Exchange—** | | | |
| Sprinkler leakage | $589 25 | ..... | 13 26 |
| **Tokio Marine & Fire Insurance Company, Ltd.—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $2,444 75 | $1,516 45 | |
| Property damage | 218 36 | 114 09 | |
| Totals | $2,663 11 | $1,630 53 | 59 92 |
| **Underwriters at American Lloyds—** | | | |
| Sprinkler leakage | $1,557 24 | $80 80 | 35 04 |
| **Union Insurance Society of Canton, Ltd.—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $15,464 81 | $2,428 40 | |
| Property damage | 14,924 44 | 4,161 16 | |
| Explosion, riot and civil commotion | 68 75 | ..... | |
| Totals | $30,458 00 | $6,589 56 | 685 19 |
| **Union Marine Insurance Company, Ltd.—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $3,028 55 | $2,486 40 | |
| Property damage | 590 60 | 1,741 99 | |
| Registered mail | 1,079 00 | 87 75 | |
| Totals | $4,698 15 | $4,316 14 | 105 71 |

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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During 1919—Concluded.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| United States Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $3,189 85 | $1,421 51 | |
| Windstorm and tornado | 67 40 | ..... | |
| Sprinkler leakage | 11 03 | ..... | |
| Explosion, riot and civil commotion | 3,710 78 | ..... | |
| Totals | $6,979 06 | $1,421 51 | $157 03 |
| United States Lloyds, Inc.— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $9,688 67 | $4,245 79 | |
| Property damage | 963 79 | 456 35 | |
| Totals | $10,652 46 | $4,702 14 | 239 68 |
| Westchester Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $11,794 27 | $8,518 49 | |
| Property damage | 4,895 64 | 2,246 25 | |
| Sprinkler leakage | 11 25 | ..... | |
| Explosion, riot and civil commotion | 64 29 | ..... | |
| Totals | $16,765 45 | $10,764 74 | 377 23 |
| Yorkshire Insurance Company, Ltd.— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $3,620 79 | $1,555 94 | 81 47 |
| Grand Totals | $1,510,223 94 | $595,998 51 | $32,416 41 |

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**MISCELLANEOUS INSURANCE BUSINESS TRANSACTED BY COMPANIES IN THE STATE OF WASHINGTON DURING THE YEAR 1919.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| **Aetna Casualty & Surety Company—** | | | |
| Accident | $596 40 | ..... | |
| Fidelity | 10,429 22 | $802 33 | |
| Surety | 61,170 05 | —8,268 55 | |
| Plate glass | 7,624 94 | 4,767 84 | |
| Burglary and theft | 9,053 86 | 2,065 11 | |
| Sprinkler | —3,272 87 | 731 11 | |
| Team and vehicle | 53,697 24 | 36,480 27 | |
| Motor vehicle: | | | |
| Liability | 32,940 17 | 10,923 50 | |
| Fire, theft and transportation | 392 62 | 1,674 35 | |
| Explosion | —10,049 64 | ..... | |
| Totals | $162,521 99 | $49,175 96 | $3,656 74 |
| **Aetna Life Insurance Company—** | | | |
| Accident | $78,216 77 | $35,080 99 | |
| Health | 19,264 53 | 8,130 29 | |
| Liability | 458,391 53 | 101,840 70 | |
| Totals | $555,872 83 | $145,001 98 | 12,507 14 |
| **American Automobile Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $29,062 06 | $13,562 16 | |
| Property damage | 21,170 79 | 10,712 54 | |
| Liability—Auto | 90,836 95 | 33,545 99 | |
| Totals | $141,069 80 | $57,820 69 | 3,174 07 |
| **American Casualty Company of Reading—** | | | |
| Accident and health | $239 08 | $45 17 | 5 38 |
| **American Credit-Indemnity Company—** | | | |
| Credit | $20,645 86 | $1,471 06 | 464 53 |
| **American Indemnity Company—** | | | |
| Liability | $1,279 70 | ..... | |
| Fidelity | 322 08 | ..... | |
| Surety | 1,950 98 | —2,654 59 | |
| Plate glass | 305 89 | 61 08 | |
| Burglary and theft | 170 53 | 359 07 | |
| Team, vehicle and elevator | 990 69 | ..... | |
| Motor vehicle: | | | |
| Fire, theft and transportation | 11,213 72 | 3,075 37 | |
| Property damage | 41,739 18 | 23,980 02 | |
| Liability—Auto | 54,325 90 | 10,966 25 | |
| Totals | $112,198 62 | $35,787 20 | 2,917 16 |
| **American Surety Company—** | | | |
| Fidelity | $41,403 43 | $3,267 49 | |
| Surety | 66,516 03 | 9,761 54 | |
| Burglary and theft | 4,181 73 | 5 31 | |
| Totals | $112,101 19 | $13,034 84 | 2,522 28 |
| **American Life Insurance Company—** | | | |
| Accident | $1,710 81 | ..... | 42 77 |

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**Miscellaneous Insurance Business Transacted During 1919—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| Automobile Insurance Exchange— | | | |
| Surety | $3,976 58 | ..... | |
| Motor vehicle: | | | |
| Fire, theft and transportation | 3,513 61 | $454 95 | |
| Property damage | 10,613 51 | 690 00 | |
| Liability—Auto | 40,381 29 | 2,029 57 | |
| Totals | $58,484 99 | $3,174 52 | $584 85 |
| Automobile Owners Inter-Insurance Association— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $37,059 53 | $7,675 69 | |
| Property damage | 54,807 35 | 21,584 44 | |
| Liability—Auto | 44,304 96 | 5,690 45 | |
| Totals | $136,171 84 | $34,900 58 | 3,063 87 |
| Columbian National Life Insurance Company— | | | |
| Accident | $760 18 | $534 28 | |
| Health | 525 28 | 291 06 | |
| Totals | $1,285 46 | $825 34 | 23 92 |
| Continental Casualty Company— | | | |
| Accident and health | $108,641 50 | $43,981 13 | |
| Burglary and theft | ..... | ..... | |
| Motor vehicle: | 760 09 | ..... | |
| Property damage | 3,770 42 | 4,557 33 | |
| Liability—Auto | 11,282 14 | 1,567 05 | |
| Totals | $124,454 15 | $50,105 51 | 2,800 22 |
| Continental Life Insurance Company— | | | |
| Accident and health | $1,246 79 | $615 70 | 28 05 |
| Equitable Life Assurance Society of United States— | | | |
| Accident | $1,574 83 | $314 28 | |
| Health | 1,254 24 | 22 86 | |
| Totals | $2,829 07 | $337 14 | 63 65 |
| Employers Indemnity Corporation— | | | |
| Accident | $16,253 56 | $7,469 88 | |
| Motor vehicle: | | | |
| Property damage | 7 40 | 106 45 | |
| Liability—Auto | 1,654 88 | ..... | |
| Totals | $17,915 84 | $7,576 83 | 403 11 |
| Fidelity & Casualty Company of New York— | | | |
| Accident | $18,902 60 | $6,375 67 | |
| Health | 8,642 42 | 3,579 45 | |
| Liability | 8,670 08 | 3,556 12 | |
| Fidelity | 4,041 64 | 798 63 | |
| Surety | 11,032 76 | —4,916 03 | |
| Plate glass | 6,659 96 | 4,990 49 | |
| Steam boiler | 19,050 99 | 1,197 01 | |
| Burglary and theft | 9,148 88 | 1,988 40 | |
| Team, vehicle and elevator | 42 88 | 15 00 | |
| Motor vehicle: | | | |
| Property damage | 5,865 53 | 4,490 25 | |
| Liability—Auto | 21,216 06 | 3,787 85 | |
| Fly wheel | 745 02 | ..... | |
| Totals | $114,018 67 | $25,809 84 | 2,565 42 |

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**Miscellaneous Insurance Business Transacted During 1919—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| **Fidelity & Deposit Company of Maryland—** | | | |
| Accident | —$31 83 | $18 65 | |
| Health | ..... | 178 33 | |
| Fidelity and surety | 135,826 19 | 26,685 73 | |
| Plate glass | —34 27 | 202 50 | |
| Burglary and theft | 6,120 64 | 3,572 40 | |
| Motor vehicle: | | | |
| Property damage | ..... | 1 13 | |
| Liability—Auto | 872 64 | 100 00 | |
| Totals | $142,753 37 | $30,758 74 | $3,211 95 |
| **General Accident, Fire & Life Assurance Corp., Ltd.—** | | | |
| Accident | $27,150 03 | $9,892 80 | |
| Health | 16,518 07 | 8,990 28 | |
| Liability | 14,743 95 | 2,784 62 | |
| Burglary and theft | 2,827 94 | 455 50 | |
| Motor vehicle: | | | |
| Property damage | 14,031 65 | 7,925 66 | |
| Liability—Auto | 33,590 30 | 4,536 25 | |
| Totals | $108,861 94 | $34,585 11 | 2,449 39 |
| **Globe Indemnity Company—** | | | |
| Accident | $852 38 | $92 14 | |
| Health | 562 20 | 200 00 | |
| Liability | 2,370 24 | ..... | |
| Fidelity | 2,926 65 | 1,000 00 | |
| Surety | 5,654 94 | 6,926 31 | |
| Plate glass | 7,498 43 | 499 68 | |
| Burglary and theft | 2,314 71 | 668 80 | |
| Team, vehicle and elevator | 1,825 13 | 4,060 50 | |
| Motor vehicle: | | | |
| Property damage | 7,083 46 | 4,496 77 | |
| Liability—Auto | 14,798 83 | 4,518 07 | |
| Totals | $45,886 97 | $22,462 27 | 1,032 46 |
| **Great Eastern Casualty Company—** | | | |
| Accident and health | $5,327 04 | $2,411 06 | |
| Plate glass | 3,460 14 | 1,519 19 | |
| Burglary and theft | 925 92 | 298 75 | |
| Totals | $9,713 10 | $4,229 00 | 218 54 |
| **Hartford Accident & Indemnity Company—** | | | |
| Accident | $8,052 90 | $9,282 25 | |
| Health | 4,042 10 | 2,344 05 | |
| Liability | 13,838 55 | 1,169 15 | |
| Fidelity | 5,924 38 | 668 67 | |
| Surety | 9,503 79 | —1,584 59 | |
| Plate glass | 6,247 77 | 2,081 09 | |
| Burglary and theft | 6,421 30 | 1,441 29 | |
| Team, vehicle and elevator | 323 49 | ..... | |
| Motor vehicle: | | | |
| Property damage | 16,094 66 | 9,996 64 | |
| Liability—Auto | 33,891 27 | 8,046 35 | |
| Livestock | 32,358 85 | 25,932 00 | |
| Totals | $136,699 06 | $59,376 90 | 3,075 73 |
| **Hartford Steam Boiler Inspection and Insurance Co.—** | | | |
| Steam boiler | $30,458 00 | $556 31 | |
| Fly wheel | 1,155 70 | ..... | |
| Totals | $31,613 70 | $556 31 | 711 30 |

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**Miscellaneous Insurance Business Transacted During 1919—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| Inter-Ocean Casualty Company— | | | |
| Accident and health | $334 40 | $66 75 | $7 52 |
| International Indemnity Company— | | | |
| Motor vehicle: | | | |
| Property damage | $15,115 31 | $1,569 25 | 340 09 |
| Lloyds Plate Glass Insurance Company— | | | |
| Plate glass | $11,465 89 | $4,625 78 | 257 98 |
| London Guarantee & Accident Company, Ltd.— | | | |
| Accident | $2,863 12 | $7,826 97 | |
| Health | 1,003 95 | 621 28 | |
| Liability | 10,167 87 | 3,032 25 | |
| Steam boiler | 148 90 | ..... | |
| Burglary and theft | 3,212 49 | 122 80 | |
| Team, vehicle and elevator | 2,410 15 | 2 50 | |
| Motor vehicle: | | | |
| Property damage | 5,922 41 | 2,247 65 | |
| Liability—Auto | 17,396 00 | 1,634 90 | |
| Workmen's compensation | 19 88 | ..... | |
| Totals | $43,144 77 | $15,488 35 | $970 76 |
| London & Lancashire Indemnity Company— | | | |
| Fidelity | $1,309 04 | —$541 29 | |
| Surety | 1,671 37 | —3,006 12 | |
| Plate glass | 1,699 22 | 245 64 | |
| Motor vehicle: | | | |
| Property damage | 8,558 13 | 4,489 17 | |
| Liability—Auto | 18,991 74 | 3,328 73 | |
| Totals | $32,229 50 | $4,516 18 | 725 16 |
| Loyal Protective Insurance Company— | | | |
| Accident and health | $23,411 79 | $10,481 71 | 526 77 |
| Lumbermen's Mutual Casualty Company— | | | |
| Motor vehicle: | | | |
| Property damage | $4,571 32 | ..... | |
| Liability—Auto | 11,385 16 | $400 59 | |
| Totals | $15,956 48 | $400 59 | 359 02 |
| Maryland Assurance Corporation— | | | |
| Accident | $27,587 44 | $10,089 60 | |
| Health | 21,366 73 | 13,840 50 | |
| Totals | $48,954 17 | $23,880 10 | 1,101 47 |
| Maryland Casualty Company— | | | |
| Accident | —$155 51 | ..... | |
| Health | —86 04 | ..... | |
| Liability | 79,731 35 | $34,589 45 | |
| Fidelity | 2,484 52 | 3,302 79 | |
| Surety | 36,711 81 | 11,479 45 | |
| Plate glass | 10,922 55 | 4,010 91 | |
| Steam boiler | 3,001 19 | ..... | |
| Burglary and theft | 18,301 17 | 6,592 53 | |
| Sprinkler | 4,190 44 | 58 50 | |
| Team, vehicle and elevator | 5,109 59 | 661 65 | |
| Motor vehicle: | | | |
| Property damage | 11,906 19 | 7,012 94 | |
| Liability—Auto | 40,321 00 | 10,870 34 | |
| Fly wheel | 36 76 | ..... | |
| Workmen's compensation | 311 67 | ..... | |
| Physician's defense | 402 50 | ..... | |
| Totals | $213,189 19 | $78,578 56 | 4,796 76 |

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**Miscellaneous Insurance Business Transacted During 1919—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| Maryland Motor Car Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $9,367 07 | $4,455 71 | |
| Property damage | 1,292 37 | 629 57 | |
| Totals | $10,659 44 | $5,085 28 | $239 84 |
| Mason County Abstract Company— | | | |
| Title | $1,075 50 | ..... | ..... |
| Massachusetts Bonding & Insurance Company— | | | |
| Accident and health | $58,848 07 | $32,535 09 | |
| Liability | 6,286 78 | 232 50 | |
| Fidelity | 34,539 53 | 4,895 65 | |
| Plate glass | 4,578 54 | 2,158 31 | |
| Burglary and theft | 4,210 21 | 30 52 | |
| Team, vehicle and elevator | 1,761 86 | 1,104 00 | |
| Motor vehicle: | | | |
| Property damage | 4,484 87 | 1,722 66 | |
| Liability—Auto | 15,119 21 | 5,957 90 | |
| Totals | $129,778 87 | $48,636 63 | 2,920 02 |
| Medical Protective Company— | | | |
| Physicians' defense | $3,223 75 | $1,512 87 | 72 53 |
| Merchants Life & Casualty Company— | | | |
| Accident and health | $1,256 85 | $31 00 | 28 28 |
| Metropolitan Casualty Company— | | | |
| Accident | $302 03 | ..... | |
| Plate glass | 6,290 97 | $2,426 42 | |
| Burglary and theft | 159 65 | 23 00 | |
| Totals | $6,752 55 | $2,449 42 | 151 93 |
| Missouri State Life Insurance Company— | | | |
| Accident and health | $58 55 | ..... | 1 32 |
| Mutual Union Insurance Company— | | | |
| Accident | $3,649 08 | $1,000 00 | |
| Surety | 62,060 53 | 11,573 97 | |
| Totals | $65,709 61 | $12,573 97 | 657 10 |
| National Casualty Company— | | | |
| Accident and health | $23,898 29 | $7,753 86 | 537 71 |
| National Life Insurance Company of U. S. A.— | | | |
| Accident and health | $17,687 75 | $6,263 80 | 397 97 |
| National Surety Company— | | | |
| Fidelity | $37,746 52 | $40,220 37 | |
| Surety | 114,276 88 | 5,447 63 | |
| Burglary and theft | 5,598 48 | 4,460 89 | |
| Totals | $157,621 88 | $50,128 89 | 3,546 49 |
| National Life Insurance Company— | | | |
| Accident and health | $72 18 | ..... | 1 62 |

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**Miscellaneous Insurance Business Transacted During 1919—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| **New Amsterdam Casualty Company—** | | | |
| Accident | $1,333 23 | $25 70 | |
| Health | 280 25 | 424 64 | |
| Liability | 4,865 87 | 1,786 25 | |
| Fidelity | 6,231 91 | ..... | |
| Surety | 20,567 85 | 1,471 48 | |
| Plate glass | 2,102 50 | 768 78 | |
| Burglary and theft | 1,380 70 | 39 50 | |
| Team, vehicle and elevator | 453 52 | ..... | |
| Motor vehicle: | | | |
| Property damage | 4,735 29 | 2,178 54 | |
| Liability—Auto | 11,811 60 | 2,071 26 | |
| Totals | $53,762 72 | $8,756 15 | $1,209 66 |
| **New Jersey Fidelity & Plate Glass Insurance Company—** | | | |
| Plate glass | $4,025 13 | $3,213 98 | |
| Burglary and theft | 518 35 | 18 50 | |
| Motor vehicle: | | | |
| Property damage | 34 52 | ..... | |
| Liability—Auto | 278 61 | ..... | |
| Totals | $5,146 61 | $3,232 43 | 115 80 |
| **New York Plate Glass Insurance Company—** | | | |
| Plate glass | $12,819 26 | $4,919 48 | 288 43 |
| **North American Accident Insurance Company—** | | | |
| Accident | $43,736 26 | $20,216 09 | 984 07 |
| **Northwestern Mutual Accident Association—** | | | |
| Accident and health | $41,789 54 | $16,167 42 | 940 26 |
| **Northwestern Title Insurance Company—** | | | |
| Title | $45,512 95 | $309 25 | ..... |
| **New England Mutual Life Insurance Company—** | | | |
| Accident | $385 88 | ..... | 8 66 |
| **Ocean Accident & Guarantee Corporation, Ltd.—** | | | |
| Accident and health | $5,674 00 | $11,689 20 | |
| Liability | 60,719 48 | 3,919 63 | |
| Fidelity | 1,126 83 | 1,050 00 | |
| Plate glass | 2,234 61 | 1,409 06 | |
| Steam boiler | 47 22 | ..... | |
| Burglary and theft | 5,268 61 | 3,401 96 | |
| Team, vehicle and elevator | 2,960 45 | 241 89 | |
| Motor vehicle: | | | |
| Property damage | 9,192 95 | 4,725 60 | |
| Liability—Auto | 27,188 52 | 13,383 06 | |
| Totals | $114,412 67 | $39,820 40 | 2,574 28 |
| **Occidental Life Insurance Company—** | | | |
| Accident and health | $56,920 05 | $14,870 28 | 1,280 70 |
| **Pacific Mutual Life Insurance Company—** | | | |
| Accident | $67,223 64 | $16,146 74 | |
| Health | 33,528 08 | 12,239 44 | |
| Totals | $100,751 72 | $28,386 18 | 2,266 91 |

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**Miscellaneous Insurance Business Transacted During 1919—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| **Preferred Accident Insurance Company—** | | | |
| Accident | $5,671 23 | $7,592 02 | |
| Health | 550 20 | 688 56 | |
| Fidelity | 526 99 | ..... | |
| Surety | 1,761 61 | ..... | |
| Burglary and theft | 805 04 | ..... | |
| Motor vehicle: | | | |
| Property damage | 3,286 35 | ..... | |
| Liability—Auto | 31,695 17 | 1,692 66 | |
| Totals | $44,296 64 | $9,973 24 | $996 67 |
| **Reliance Life Insurance Company of Pittsburg—** | | | |
| Accident | $1,305 91 | $1,834 06 | |
| Health | 645 13 | 393 18 | |
| Totals | $1,951 04 | $2,227 24 | 43 90 |
| **Republic Casualty Company—** | | | |
| Accident | $329 60 | ..... | |
| Health | 206 55 | $650 00 | |
| Liability | 30,324 84 | 17,721 84 | |
| Fidelity | 1,943 49 | ..... | |
| Surety | 8,761 09 | 6,815 25 | |
| Plate glass | 395 82 | ..... | |
| Burglary and theft | 365 93 | 15 27 | |
| Motor vehicle: | | | |
| Property damage | 755 80 | 2,706 61 | |
| Liability—Auto | 1,201 12 | 8,383 57 | |
| Totals | $44,684 21 | $36,292 74 | 1,005 39 |
| **Ridgely Protective Association—** | | | |
| Accident and health | $34,715 57 | $19,770 60 | 781 10 |
| **Royal Indemnity Company—** | | | |
| Accident | $4,523 92 | $7,120 80 | |
| Health | 918 92 | 315 17 | |
| Liability | 7,529 67 | 13,615 65 | |
| Fidelity | 1,511 99 | 226 30 | |
| Surety | 1,416 62 | —3,005 00 | |
| Plate glass | 10,529 84 | 5,218 98 | |
| Steam boiler | 398 35 | ..... | |
| Burglary and theft | 6,080 75 | 5,483 95 | |
| Team, vehicle and elevator | 1,477 87 | ..... | |
| Motor vehicle: | | | |
| Property damage | 4,724 62 | 3,065 90 | |
| Liability—Auto | 19,959 71 | 5,665 34 | |
| Totals | $59,071 76 | $37,706 59 | 1,329 11 |
| **Southern Surety Company—** | | | |
| Health | $4,175 10 | $3,500 00 | |
| Liability | 2,575 75 | 903 14 | |
| Fidelity | 448 87 | ..... | |
| Surety | 632 86 | ..... | |
| Plate glass | 95 85 | 47 20 | |
| Burglary and theft | 101 35 | ..... | |
| Team, vehicle and elevator | 16 50 | ..... | |
| Motor vehicle: | | | |
| Property damage | 1,029 08 | 2,184 79 | |
| Liability—Auto | 2,750 92 | 6,516 50 | |
| Totals | $11,825 17 | $13,151 63 | 298 78 |

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**Miscellaneous Insurance Business Transacted During 1919—Concluded.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| **Standard Accident Insurance Company—** | | | |
| Accident | $54,815 74 | $23,582 83 | |
| Health | 15,345 27 | 12,202 73 | |
| Liability | 6,360 57 | 3,217 42 | |
| Motor vehicle: | | | |
| Property damage | 5,927 36 | 3,421 90 | |
| Liability—Auto | 24,506 76 | 3,470 58 | |
| Totals | $106,955 70 | $45,845 46 | $2,406 50 |
| **Travelers Indemnity Company—** | | | |
| Accident | $1,629 46 | $1,688 92 | |
| Health | 219 28 | 384 01 | |
| Plate glass | 2,001 13 | 667 46 | |
| Steam boiler | 761 78 | ..... | |
| Burglary and theft | 4,885 04 | 555 00 | |
| Team, vehicle and elevator | 54 58 | 58 75 | |
| Motor vehicle: | | | |
| Property damage | 20,701 29 | 10,773 04 | |
| Totals | $30,252 56 | $14,127 18 | 680 68 |
| **Travelers Insurance Company—** | | | |
| Accident | $135,744 84 | $66,542 47 | |
| Health | 26,630 40 | 15,178 81 | |
| Liability | 19,511 53 | 9,352 23 | |
| Motor vehicle: | | | |
| Liability—Auto | 40,325 85 | 8,033 00 | |
| Totals | $222,212 62 | $99,101 51 | 4,999 78 |
| **United States Casualty Company—** | | | |
| Accident | $4,571 08 | $3,920 68 | |
| Health | 2,068 05 | 1,124 70 | |
| Liability | 4,768 55 | 87 50 | |
| Plate glass | 762 56 | 113 90 | |
| Burglary and theft | 1,441 69 | 518 60 | |
| Motor vehicle: | | | |
| Property damage | 3,062 12 | 1,956 59 | |
| Liability—Auto | 14,623 14 | 9,494 09 | |
| Totals | $31,317 14 | $17,216 06 | 704 64 |
| **United States Fidelity & Guaranty Company—** | | | |
| Accident and health | $44,096 84 | $20,778 38 | |
| Liability | 14,455 72 | 8,027 15 | |
| Fidelity and surety | 238,880 10 | —7,017 85 | |
| Plate glass | 7,943 05 | 1,961 79 | |
| Burglary and theft | 13,325 12 | 8,389 50 | |
| Check indemnity | 75 00 | ..... | |
| Motor vehicle: | | | |
| Property damage | 11,270 71 | 6,430 37 | |
| Liability—Auto | 28,691 34 | 6,253 20 | |
| Totals | $358,737 88 | $44,822 54 | 8,071 60 |
| **Washington Title Insurance Company—** | | | |
| Title | $198,836 31 | $684 07 | ..... |
| **West Coast-San Francisco Life Insurance Company—** | | | |
| Accident and health | $3,017 20 | $1,751 06 | 67 89 |
| **Western Union Life Insurance Company—** | | | |
| Accident | $3,398 23 | $367 83 | |
| Health | 2,470 49 | 1,359 72 | |
| Totals | $5,868 72 | $1,727 55 | 58 69 |
| Grand Totals | $4,488,997 84 | $1,332,767 33 | $94,281 39 |

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# Mutual and Inter-Insurers Accident, Health and Casualty Insurance Companies

OF THE

## STATE OF WASHINGTON

## CASH PREMIUM PLAN

ABSTRACTS COMPILED FROM THE ANNUAL STATEMENTS OF THE MUTUAL ACCIDENT, HEALTH AND CASUALTY INSURANCE COMPANIES ORGANIZED UNDER THE LAWS OF THE STATE OF WASHINGTON, SHOWING THEIR CONDITION ON THE 31ST DAY OF DECEMBER, 1919.

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## NORTHWESTERN MUTUAL ACCIDENT ASSOCIATION.

Incorporated, January 17, 1916. Commenced Business, January 27, 1916.
Home Office, 258 Central Building, Seattle, Washington.

### OFFICERS.

President, T. C. Brownlee. Vice President, J. A. Borth.
Secretary, W. M. Whitney. Treasurer, James E. Duffy.

### DIRECTORS.

T. C. Brownlee, W. M. Whitney, Dr. H. A. Wright, N. H. Seil.

### STATEMENT.

| | | | |
|---|---|---|---|
| Amount of ledger assets December 31, 1918 | | | $21,702 60 |

### INCOME.

| | | | |
|---|---|---|---|
| Accident: | | | |
| Gross premiums written and renewed | | $25,580 65 | |
| Deduct: | | | |
| Reinsurance | $2,829 71 | | |
| Return premiums on policies cancelled | 230 84 | | |
| Premiums on policies not taken | 4,438 49 | 7,499 04 | |
| Net premiums | | | $18,081 61 |
| Health: | | | |
| Gross premiums written and renewed | | $27,012 79 | |
| Deduct: | | | |
| Premiums on policies not taken | | 4,089 26 | |
| Net premiums | | | 22,923 53 |
| Total premiums | | | $41,005 14 |
| Policy fees required or represented by application | | | 844 00 |
| Gross interest on bonds | | $244 39 | |
| Gross interest on deposits in trust companies and banks | | 116 61 | |
| Interest on premiums | | 4 32 | |
| Total interest | | | 365 32 |
| Suspense account | | | 164 69 |
| From previously charged off—Certificate of deposit—German American Bank | | | 150 95 |
| Total income | | | $42,530 10 |
| Amount carried forward | | | $64,232 70 |

### DISBURSEMENTS.

| | | | |
|---|---|---|---|
| Accident: | | | |
| Gross amount paid for losses | $5,526 45 | | |
| Deduct: | | | |
| Reinsurance | 832 74 | $4,693 71 | |
| Health: | | | |
| Gross amount paid for losses | | 12,306 45 | |
| Total amount paid policyholders for losses | | | $17,000 16 |
| Investigation and adjustment of claims | | | 576 96 |
| Commissions or brokerage, less amount received on return premiums and reinsurance for 1919 | | | 16,842 55 |
| State taxes on premiums | | | 650 61 |
| Insurance Department licenses and fees | | | 134 00 |
| War tax | | | 532 48 |
| Decrease in accounts payable | | | 91 83 |
| Total disbursements | | | $35,828 59 |
| Balance | | | $28,404 11 |



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## LEDGER ASSETS.

| | | | |
|---|---|---|---|
| Book value of bonds, $6,750.00; war stamps, $189.54 | | $6,939 54 | |
| Cash in the company's office | $279 91 | | |
| Deposits in trust companies and banks not on interest | 3,413 94 | | |
| Deposits in trust companies and banks on interest | 7,676 76 | 11,370 61 | |
| Premiums in course of collection—Accident: | | | |
| On policies or renewals effective on or after October 1, 1919 | $7,826 36 | | |
| On policies or renewals effective prior to October 1, 1919 | 1,967 82 | 9,794 18 | |
| Due from United States Fidelity and Guaranty Company claims | | 299 78 | |
| Total ledger assets | | | $28,404 11 |

## NON-LEDGER ASSETS.

| | | | |
|---|---|---|---|
| Interest accrued on certificates of deposit | | $146 32 | |
| Interest accrued on bonds | | 41 30 | 187 62 |
| Other non-ledger assets, viz.: | | | |
| Contingent assets (premiums in force) policyholders liability | | | 89,170 26 |
| Gross assets | | | $117,761 99 |

## DEDUCT ASSETS NOT ADMITTED

| | | | |
|---|---|---|---|
| Premiums in course of collection effective prior to October 1, 1919 | | $1,967 82 | |
| | | | 1,967 82 |
| Total admitted assets | | | $115,794 17 |

## LIABILITIES.

| | | | |
|---|---|---|---|
| Losses and claims reported or in process of collection: | | | |
| Accident | | $670 50 | |
| Health | | 1,045 61 | |
| | | $1,716 11 | |
| Deduct: | | | |
| Reinsurance—Accident | | 50 00 | |
| Total unpaid claims | | | $1,666 11 |
| Total unearned premiums | | | 21,917 42 |
| Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement | | | 690 00 |
| Reinsurance premiums | | | 501 84 |
| Suspense account | | | 164 69 |
| Total amount of liabilities | | | $24,940 06 |
| Contingent assessment liability of policyholders | | | 89,170 26 |
| Surplus over all liabilities | | | 3,651 67 |
| Total | | | $117,761 99 |

## EXHIBIT OF PREMIUMS.

| | | | |
|---|---|---|---|
| Premiums in force December 31, 1918: | | | |
| Accident | | $18,047 67 | |
| Health | | 13,219 09 | |
| Total premiums in force December 31, 1918 | | | $31,266 76 |
| Written or renewed during the year: | | | |
| Accident | | $25,580 65 | |
| Health | | 27,012 79 | |
| Total premiums written | | | 52,593 44 |
| Total | | | $83,860 20 |

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| | | |
|---|---|---|
| Deduct expirations and cancellations during the year: | | |
| Accident | $22,601 58 | |
| Health | 17,423 77 | $40,025 35 |
| In force at the end of the year: | | |
| Accident | $21,026 74 | |
| Health | 22,808 11 | |
| Total premiums in force December 31, 1919 | | $43,834 85 |
| Deduct amount reinsured—Accident | | 750 28 |
| Net premiums | | $43,084 57 |

## MUTUAL UNION INSURANCE COMPANY.

Incorporated, March 30, 1917. Commenced Business, May 5, 1917.
Home Office, 329 Lyon Building, Seattle, Washington.

### OFFICERS.

President, W. R. Crawford. Vice President, E. A. Hadfield.
Secretary and Treasurer, Charles Udell.

### DIRECTORS.

E. A. Hadfield, Charles Udell, C. O. E. Anderson, J. H. Patten, W. R. Crawford, Max Seeman, J. L. Taylor.

### STATEMENT.

| | | | |
|---|---|---|---|
| Amount of ledger assets December 31, 1918 | | | $51,520 94 |
| **INCOME.** | | | |
| Accident: | | | |
| Gross premiums written during the year | $3,790 00 | | |
| Deduct: | | | |
| Return premiums on policies cancelled | 140 92 | | |
| Net premiums | | $3,649 08 | |
| Surety: | | | |
| Gross premiums written during the year | $69,376 97 | | |
| Deduct: | | | |
| Return premiums on policies cancelled | 7,316 44 | | |
| Net premiums | | 62,060 53 | |
| Total net premiums | | | $65,709 61 |
| Gross interest on collateral loans | | $59 40 | |
| Gross interest on bonds | | 1,038 55 | |
| Total interest | | | 1,097 95 |
| From other sources: | | | |
| Furniture and fixtures acquired during 1919 | | | 3,402 05 |
| Collection previously charged as loss | | | 31 90 |
| Total income | | | $70,241 51 |
| Amount carried forward | | | $121,762 45 |

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## DISBURSEMENTS.

| | | |
|---|---|---|
| Amount paid policyholders for losses: | | |
| Accident | $1,000 00 | |
| Surety | 11,573 97 | |
| Total | | $12,573 97 |
| Investigation and adjustment of claims, viz.: | | |
| Surety | | 149 75 |
| Commissions on brokerage, less amount received on return premiums and reinsurance for the following classes: | | |
| Accident | $765 00 | |
| Surety | 13,802 87 | 14,567 87 |
| Salaries, fees and all other compensation of officers, directors, trustees and home office employees | | 6,340 83 |
| Salaries, traveling and all other expenses of agents not paid by commission | | 818 93 |
| Inspection (other than medical and claim) | | 637 40 |
| Rents | | 597 75 |
| State taxes on premiums | | 1,257 05 |
| Insurance Department licenses and fees | | 36 00 |
| Legal expenses | | 1,482 20 |
| Printing and stationery | | 648 11 |
| Postage, telegraph and telephone, and express | | 287 80 |
| Furniture and fixtures | | 3,402 05 |
| Other disbursements: | | |
| Revenue stamps, $75.00; insurance literature, $40.00; sundry, $687.92 | | 802 92 |
| Total disbursements | | $43,602 63 |
| Balance | | $78,159 82 |

## LEDGER ASSETS.

| | | | |
|---|---|---|---|
| Loans secured by pledge of bonds, stocks or other collaterals | | $1,980 00 | |
| Book value of bonds | | 61,430 28 | |
| Cash in company's office | $1,851 99 | | |
| Deposits in trust companies and banks not on interest | 218 84 | 2,070 83 | 65,481 11 |
| Bills receivable | | 8,023 56 | |
| Other ledger assets, viz.: | | | |
| Furniture and fixtures | | 4,655 15 | 12,678 71 |
| Total ledger assets | | | $78,159 82 |

## NON-LEDGER ASSETS.

| | | |
|---|---|---|
| Interest due, $157.73, and accrued, $242.28, on bonds | $400 01 | |
| Interest accrued on collateral loans | 18 24 | 418 25 |
| Other non-ledger assets, viz.: | | |
| Contingent liability of policyholders | | 328,548 05 |
| Gross assets | | $407,126 12 |

## DEDUCT ASSETS NOT ADMITTED.

| | | |
|---|---|---|
| Bills receivable | $8,023 56 | |
| Furniture and fixtures | 4,655 15 | 12,678 71 |
| Total admitted assets | | $394,447 41 |

## LIABILITIES.

| | |
|---|---|
| Losses and claims reported in process of adjustment: | |
| Surety | $6,981 10 |
| Estimated expenses of investigation and adjustment of unpaid claims: Accident | 250 00 |
| Total unearned premiums | 31,702 83 |
| Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued | 93 68 |
| Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement | 657 10 |
| Total amount of all liabilities except capital | $39,684 71 |
| Surplus as regards policyholders | 354,762 70 |
| Total | $394,447 41 |

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EXHIBIT OF PREMIUMS.

| | | | |
|---|---|---|---|
| In force December 31, 1918: | | | |
| Accident | $3,027 00 | | |
| Surety | 49,178 00 | $52,205 00 | |
| Written or renewed during the year: | | | |
| Accident | $3,790 00 | | |
| Surety | 69,376 97 | 73,166 97 | $125,371 97 |
| Deduct expirations and cancellations: | | | |
| Accident | | $3,007 00 | |
| Surety | | 58,959 32 | 61,966 32 |
| Net premiums in force December 31, 1919 | | | $63,405 65 |

## AUTOMOBILE INSURANCE EXCHANGE.

Commenced Business, March, 1919.
Home Office, 325-327 Railway Exchange, Seattle, Washington.
C. Sumner Best, Attorney-in-Fact.

INCOME.

| | | | |
|---|---|---|---|
| Employers' liability: | | | |
| Written or renewed during the year | | $4,208 59 | |
| Deduct: | | | |
| Paid for reinsurance | $178 50 | | |
| Returned on policies cancelled | 524 48 | | |
| Total deductions | | 702 98 | |
| Net amount received | | | $3,505 61 |
| Collision and property damage: | | | |
| Written or renewed during the year | | $12,210 08 | |
| Deduct: | | | |
| Returned on policies cancelled | | 1,596 57 | |
| Net amount received | | | 10,613 51 |
| Liability: | | | |
| Written or renewed during the year | | $45,721 77 | |
| Deduct: | | | |
| Returned on policies cancelled | | 5,340 48 | |
| Net amount received | | | 40,381 29 |
| Fidelity and surety: | | | |
| Written or renewed during the year | | $4,308 00 | |
| Deduct: | | | |
| Returned on policies cancelled | | 323 42 | |
| Net amount received | | | 3,984 58 |
| Total amounts received | | | $58,484 99 |
| Gross interest on bonds | | $2 07 | |
| Gross interest on deposits in banks | | 6 48 | |
| Gross interest | | | 8 55 |
| From other sources: | | | |
| Over payment on premium deposits | | $248 54 | |
| Commission on reinsurance | | 26 77 | 275 31 |
| Total income | | | $58,768 85 |

DISBURSEMENTS.

| | | | |
|---|---|---|---|
| Employers' liability: | | | |
| Gross amount paid policyholders for losses | | $3,174 52 | |
| Deduct amount received for salvage | | 11 15 | |
| Net amount paid policyholders | | | $3,163 37 |

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| | | |
|---|---|---|
| Expenses of adjustment and settlement of losses | | $150 50 |
| Expense of administration | | 14,810 66 |
| Advisory committee expense | | 5 40 |
| Legal expense | | 900 00 |
| Insurance Department licenses and fees | | 65 00 |
| Other disbursements: | | |
| Rating Bureau expense | $20 90 | |
| Revenue stamps | 3 32 | |
| Stationery and printing | 17 55 | |
| Exchange and collection charges by bank | 18 93 | |
| Salary of treasurer | 175 00 | 235 70 |
| Total disbursements | | $19,330 63 |
| Balance | | $39,438 22 |

LEDGER ASSETS.

| | | |
|---|---|---|
| Book value of bonds | $50 00 | |
| Cash in office | 3,029 56 | |
| Deposits in trust companies and banks not on interest | 113 35 | |
| Deposits in course of collection, representing business written on or subsequent to October 1, 1919 | 4,497 82 | |
| Deposits in course of collection, representing business written prior to October 1, 1919 | 2,935 59 | |
| Bills receivable, taken for deposits | 13,811 90 | |
| Total ledger assets | | $39,438 22 |

NON-LEDGER ASSETS.

| | |
|---|---|
| Interest due and accrued | 499 12 |
| Gross assets | $39,937 34 |

DEDUCT ASSETS NOT ADMITTED.

| | |
|---|---|
| Deposits, representing business written prior to October 1, 1919 | 2,935 59 |
| Total admitted assets | $37,001 75 |

LIABILITIES.

| | | |
|---|---|---|
| Gross claims for losses in process of adjustment or in suspense | $790 40 | |
| Gross claims for losses resisted | 2,461 70 | |
| Total | $3,252 10 | |
| Deduct reinsurance due or accrued | 92 37 | |
| Net amount of unpaid losses and claims | | $3,159 73 |
| Gross premium deposits (less reinsurance) upon all unexpired risks running one year or less from date of policy, $56,784.65; unearned premium deposits fifty per cent, $28,392.32 | $28,392 32 | |
| Total unearned premiums | | 28,392 32 |
| Administration expense | | 925 21 |
| All other liabilities: | | |
| Adjustment expense | | 74 52 |
| Treasurer's salary | | 50 00 |
| Overpayment of premiums | | 248 54 |
| Estimated amount payable for taxes based on this year's business | | 584 85 |
| Total liabilities | | $33,435 17 |
| Surplus over all liabilities (cash items) | | 3,566 58 |
| Total | | $37,001 75 |

In estimating the loss paying ability of an inter-insurance association organized under the laws of the State of Washington there should be taken into account the contingent liability of the solvent members to ratably pay and discharge all losses and legal claims arising against the association.

EXHIBIT OF PREMIUM DEPOSITS.

| | |
|---|---|
| Written or renewed during the year | $66,448 44 |
| Deduct cancellations | 9,485 29 |
| In force at end of the year | $56,963 15 |
| Deduct amount reinsured | 178 50 |
| Net amount in force | $56,784 65 |

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## AUTOMOBILE OWNERS INTER-INSURANCE ASSOCIATION.

**Authorized, April 1, 1918.** **Commenced Business, May 10, 1918.**
**Home Office, 406-7 Lowman Building, Seattle, Washington.**

OFFICERS.

**President, Charles W. Stimson.** **Vice President, H. F. Ostrander.**
**Secretary and Treasurer, H. A. Kyer.**
**Managers, F. A. Wing, G. E. Baldwin.**

STATEMENT.

| | | | |
|---|---|---|---|
| Amount of ledger assets December 31, 1918 | | | $17,152 86 |
| **INCOME.** | | | |
| Public liability: | | | |
| Gross premiums written or renewed during the year | | $62,546 74 | |
| Deduct: | | | |
| Reinsurance | $2,281 04 | | |
| Return premiums on policies cancelled | 8,147 14 | 10,428 18 | $52,118 56 |
| Fire, theft and transportation: | | | |
| Gross premiums written or renewed during the year | | $43,819 66 | |
| Deduct: | | | |
| Reinsurance | $965 91 | | |
| Return premiums on policies cancelled | 6,760 13 | 7,726 04 | 36,093 62 |
| Property damage: | | | |
| Gross premiums written or renewed during the year | | $63,497 48 | |
| Deduct: | | | |
| Return premiums on policies cancelled | | 8,690 13 | 54,807 35 |
| Total net premiums | | | $143,019 53 |
| Gross interest on bonds and dividends on stocks | | | 135 05 |
| Total income | | | $160,307 44 |
| Amount carried forward | | | $160,307 44 |
| **DISBURSEMENTS.** | | | |
| Gross amount paid policyholders for losses: | | | |
| Liability | | $5,690 45 | |
| Fire, theft and transportation | | 7,675 69 | |
| Property damage | | 21,534 44 | |
| Net amount paid policyholders for losses | | | $34,900 58 |
| Expenses of adjustment and settlement of losses | | | 2,241 80 |
| Expenses of administration | | | 36,530 85 |
| Advisory committee expense | | | 1,230 35 |
| Legal expense | | | 1,049 25 |
| State taxes on premium deposits | | | 214 38 |
| Insurance Department licenses and fees | | | 155 00 |
| Other disbursements: | | | |
| Interest on bonds | | | 165 39 |
| Revenue stamps | | | 30 00 |
| Salvage | | | 5 00 |
| Total disbursements | | | $76,522 60 |
| Balance | | | $83,784 84 |

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### LEDGER ASSETS.

| | | |
|---|---|---|
| Book value of bonds | $21,190 61 | |
| War savings stamps | 838 00 | |
| Deposits in trust companies and banks not on interest | 26,509 68 | |
| Deposits in course of collection, representing business written on or subsequent to October 1, 1919 | 23,030 52 | |
| Deposits in course of collection, representing business written prior to October 1, 1919 | 6,157 60 | |
| Bills receivable, taken for deposits | 172 48 | |
| Other ledger assets, viz.: | | |
| Premiums on reinsurance cancelled | 4,589 45 | |
| Deposit on contract of reinsurance | 1,296 50 | |
| Total ledger assets | | $83,784 84 |

### NON-LEDGER ASSETS.

| | |
|---|---|
| Interest due and accrued on bonds and war savings stamps | 396 81 |
| Total | $84,181 65 |

### DEDUCT ASSETS NOT ADMITTED.

| | | |
|---|---|---|
| Deposits representing business written prior to October 1, 1919 | $6,157 60 | |
| Bills receivable, past due, taken for deposits | 172 48 | |
| Book value of ledger assets over market value, viz.: | | |
| Premiums on reinsurance cancelled | 4,589 45 | |
| Deposits on contracts of reinsurance | 1,296 50 | |
| Total admitted assets | | $71,965 62 |

### LIABILITIES.

| | | |
|---|---|---|
| Gross claims for losses in process of adjustment or in suspense | $5,222 20 | |
| Net amount of unpaid losses and claims | | $5,222 20 |
| Gross premium deposits (less reinsurance) upon all unexpired risks running one year or less from date of policy | | 69,773 78 |
| Administration expense | | 1,390 20 |
| All other liabilities, viz.: | | |
| Reserve for taxes | | 3,063 87 |
| Total amount of all liabilities | | $79,450 05 |
| Liabilities in excess of assets | | 7,484 43 |
| Total | | $71,965 62 |

In estimating the loss paying ability of an inter-insurance association organized under the laws of the State of Washington there should be taken into account the contingent liability of the solvent members to ratably pay and discharge all losses and legal claims arising against the association.

### EXHIBIT OF PREMIUMS.

| | *Liability.* | *Fire, Theft, Transportation.* | *Property Damage.* |
|---|---|---|---|
| In force December 31, 1918 | $10,748 05 | $6,138 13 | $9,573 06 |
| Written or renewed during the year | 62,546 74 | 43,819 66 | 63,497 48 |
| Totals | $73,294 79 | $49,957 79 | $73,070 54 |
| Deduct expirations and cancellations | 20,925 96 | 13,615 88 | 18,986 76 |
| In force at the end of the year | $52,368 83 | $36,341 91 | $54,083 78 |
| Deduct amount reinsured | 2,281 04 | 965 91 | ..... |
| Net amount in force | $50,087 79 | $35,376 00 | $54,083 78 |

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# Stock Life Insurance Companies

OF THE

## STATE OF WASHINGTON

ABSTRACTS COMPILED FROM THE ANNUAL STATEMENTS OF THE LIFE INSURANCE COMPANIES ORGANIZED UNDER THE LAWS OF THE STATE OF WASHINGTON, SHOWING THEIR CONDITION ON THE 31ST DAY OF DECEMBER, 1919.

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## NEW WORLD LIFE INSURANCE COMPANY.

Incorporated, February 21, 1910. Commenced Business, May 23, 1911.
Home Office, Old National Bank Building, Spokane, Washington.

### OFFICERS.

President, John J. Cadigan. Vice President, Francis H. Benson.
Secretary and Actuary, Russell C. Burton.
Vice President and Treasurer, Edward J. O'Shea.

### TRUSTEES.

John J. Cadigan, Edward M. Waldron, Edward J. O'Shea, John J. Martin, Francis H. Benson, Russell C. Burton, John D. Porter, B. C. Holt, Edward O'Shea.

### CAPITAL STOCK.

| | | | |
|---|---|---|---|
| Amount of capital paid up | $1,134,500 00 | | |
| Amount of ledger assets December 31, 1918 | | $2,811,343 03 | |
| Increase of capital during the year | | 1,450 00 | |
| Extended at | | | $2,812,793 03 |

### INCOME.

| | | | |
|---|---|---|---|
| First year's premiums on original policies without deduction for commissions or other expenses, less $4,387.80 for first year's reinsurance | $264,879 96 | | |
| Surrender values applied to pay first year's premiums | 466 03 | | |
| First year's premiums on original policies | $265,345 99 | | |
| Coupons applied to purchase paid-up additions and annuities | 21,314 78 | | |
| Surrender values applied to purchase paid-up insurance and annuities | 5,721 72 | | |
| New premiums | | $292,382 49 | |
| Renewal premiums without deduction for commissions or other expenses less $9,785.96 for reinsurance on renewals | $481,122 65 | | |
| Coupons applied to pay renewal premiums | 2,253 17 | | |
| Surrender values applied to pay renewal premiums | 1,831 96 | | |
| Renewal premiums | | 485,207 78 | |
| Total premium income | | $777,590 27 | |
| Premiums reported during the year on U. S. monthly difference lists to War Risk Insurance Bureau in accordance with the Soldiers' and Sailors' Civil Relief Act | | 212 66 | |
| Total | | $777,802 93 | |
| Consideration for supplementary contracts not involving life contingencies | | 18,750 00 | |
| Coupons left with the company to accumulate at interest | | 4,483 49 | |
| Gross interest on mortgage loans, less $706.42 accrued interest on mortgages acquired during 1919 | $125,986 91 | | |
| Gross interest on bonds and warrants, less $2,387.19 accrued interest on bonds acquired during 1919 | 22,802 06 | | |

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| | | | |
|---|---|---|---|
| Gross interest on premium notes, policy loans or liens, including $2.50 interest received on bonds deposited with the company under the Soldiers' and Sailors' Civil Relief Act | $10,177 11 | | |
| Gross interest on deposits in trust companies and banks | 11,953 89 | | |
| Gross interest on real estate contracts, $2,836.14; miscellaneous, $78.29 | 2,914 43 | | |
| Gross rent from company's property | 1,652 11 | | |
| Total interest and rents | | $175,486 51 | |
| From other sources, viz.: | | | |
| Surplus paid in | $657 50 | | |
| Premiums on applications pending | 1,415 88 | | |
| Unclaimed surrender values | 6 84 | | |
| Pittsburgh Life & Trust Co. | 1,797 21 | | |
| Accounts payable | 205 00 | | |
| Transfer fees | 72 65 | | |
| Received under Soldiers' and Sailors' Civil Relief Act in excess of premiums reported | 87 34 | 4,242 42 | |
| Gross profit on sale or maturity of ledger assets | | 868 86 | |
| Total income | | | $981,634 21 |
| Amount carried forward | | | $3,794,427 24 |

DISBURSEMENTS.

| | | | |
|---|---|---|---|
| For death claims (less $4,906.25 for reinsurance) | $197,183 39 | | |
| For matured endowments | 3,180 00 | | |
| Net amount paid for losses and matured endowments | | $200,363 39 | |
| Premium notes and liens voided by lapse, less $156.27 | | 3,106 87 | |
| Surrender values paid in cash or applied in liquidation of loans or notes | | 29,078 67 | |
| Surrender values applied to pay new premiums, $466.03; to pay renewal premiums, $1,831.96 | | 2,297 99 | |
| Surrender values applied to purchase paid-up insurance and annuities | | 5,721 72 | |
| Coupons applied to pay renewal premiums | | 2,253 17 | |
| Coupons applied to purchase paid-up additions and annuities | | 21,314 78 | |
| Coupons left with the company to accumulate at interest | | 4,483 49 | |
| Expense of investigation and settlement of policy claims | | 3 00 | |
| Paid for claims on supplementary contracts not involving life contingencies | | 1,728 54 | |
| Coupons and interest thereon held on deposit surrendered during the year | | 1,210 91 | |
| Paid stockholders for dividends | | 19 20 | |
| Commissions to agents (less commissions on reinsurance): First year's premiums, $211,280.91; renewal premiums, $15,737.46 | | 227,018 37 | |
| Compensation of managers and agents not paid by commission for services in obtaining new insurance | | 798 00 | |
| Agency supervision and traveling expenses of supervisors (except compensation for home office supervision) | | 14,467 76 | |
| Branch office expenses, including salaries of managers and clerks | | 9,219 05 | |
| Medical examiner's fees, $16,982.00; inspection of risks, $4,171.29 | | 21,153 29 | |
| Salaries and all other compensation of officers, directors, trustees and home office employees | | 46,248 64 | |
| Rent | | 5,400 00 | |
| Advertising, $2,414.40; printing and stationery, $7,410.45; postage, telegraph, telephone and express, $5,693.22; exchange, $41.91 | | 15,559 98 | |
| Legal expense | | 2,353 86 | |
| Furniture, fixtures and safes | | 2,053 28 | |
| Repairs and expenses (other than taxes) on real estate | | 649 09 | |
| Taxes on real estate | | 1,381 82 | |
| State taxes on premiums | | 10,558 81 | |

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| | | | |
|---|---|---|---|
| Insurance Department licenses and fees | | $1,885 25 | |
| Federal taxes | | 5,464 75 | |
| All other licenses, fees, and taxes: | | | |
| Personal property tax | $102 94 | 102 94 | |
| Other disbursements: | | | |
| Suspense, $917.55; traveling expenses, $3,636.20; unclassified, $786.15 | $5,339 90 | | |
| Investment expense, $4,843.66; premium on fidelity bonds, $1,097.30 | 5,940 96 | | |
| Agency convention, $1,795.27; periodicals, $95.00 | 1,890 27 | | |
| Trustee and committee fees, $916.00; application to issue stock, $2,106.02 | 3,022 02 | | |
| Total | | 16,193 15 | |
| Agents' balances charged off | | 3,204 07 | |
| Gross loss on sale or maturity of ledger assets: | | | |
| Real estate | $738 00 | | |
| Bonds | 699 94 | | |
| Total | | 1,437 94 | |
| Total disbursements | | | $656,731 78 |
| Balance | | | $3,137,695 46 |

LEDGER ASSETS.

| | | | |
|---|---|---|---|
| Book value of real estate (less $500.00 incumbrance) | | $38,367 81 | |
| Contracts for sale of real estate | | 47,761 07 | |
| Mortgage loans on real estate | | 1,912,462 89 | |
| Loans made to policyholders on this company's policies assigned as collateral | | 161,399 96 | |
| Premium notes on policies in force | | 25,933 00 | |
| Book value of bonds | | 615,409 63 | |
| Cash in company's office | $400 00 | | |
| Deposits in trust companies and banks not on interest | 7,528 26 | | |
| Certificates of deposit | 284,103 88 | | |
| Deposits in trust companies and banks on interest | 24,601 39 | 316,633 53 | |
| Bills receivable, $3,442.01; agents' balances, $10,134.71; credit, $2,216.96; net, $7,917.75 | | 11,359 76 | |
| Tax redemptions | | 8,367 81 | |
| Total ledger assets | | | $3,137,695 46 |

NON-LEDGER ASSETS.

| | | | |
|---|---|---|---|
| Interest due, $21,233.54, and accrued, $45,677.96, on mortgages | | $66,911 50 | |
| Interest due and accrued on bonds | | 5,732 34 | |
| Interest due, $1,736.64, and accrued, $3,351.94, on premium notes | | 5,088 58 | |
| On real estate contracts | | 1,370 93 | |
| On certificates of deposit and bank balances | | 6,322 97 | |
| Rents due and accrued on company's property | | 108 00 | |
| Total interest and rents due and accrued | | | 85,534 32 |
| Due from other companies for losses or claims on policies of this company | | | 748 12 |

| | *New Business.* | *Renewals.* | |
|---|---|---|---|
| Gross premiums due and unreported on policies in force December 31, 1919 | $40 61 | $30,050 60 | |
| Gross deferred premiums on policies in force December 31, 1919 | 145 46 | 37,475 41 | |
| Totals | $186 07 | $67,526 01 | |
| Deduct loading | 102 70 | 8,226 35 | |
| Net amount of uncollected and deferred premiums | $83 37 | $59,299 66 | |
| All other assets | | | 59,383 03 |
| Gross assets | | | $3,283,360 93 |

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DEDUCT ASSETS NOT ADMITTED.

| | | |
|---|---|---|
| Agents' debit balances | $10,134 71 | |
| Bills receivable | 3,442 01 | |
| Premiums on notes, policy loans and other policy assets in excess of net value and of other policy liabilities on individual policies | 2,338 89 | |
| Book value of real estate | 13,181 41 | |
| Book value of bonds and stocks over market value, viz.: Colfax warrants and accrued interest | 1,620 84 | |
| Book value of other ledger assets over market value, viz.: Mortgage loans | 4,849 27 | $35,567 13 |
| Admitted assets | | $3,247,793 80 |

LIABILITIES.

| | | | |
|---|---|---|---|
| Net present value of all outstanding policies in force on the 31st day of December, 1919, as computed on the following tables of mortality and rates of interest, viz.: | | | |
| American Experience table at 4½% on policies issued in 1906 and 1907 by Columbia Life & Trust Co. and reinsured by this company | | $124,124 93 | |
| American Experience table at 3½% on all other issues | | 1,417,308 11 | |
| Other tables and rates, viz.: | | | |
| Pure endowment additions | $52,220 03 | | |
| Extra premiums, hazardous occupations | 1,154 44 | 53,374 47 | |
| Total | | $1,594,807 51 | |
| Deduct net value of risks of this company reinsured in other solvent companies | | 7,909 77 | |
| Net reserve | | | $1,586,897 74 |
| Extra reserve for fatal and permanent disability benefits | | | 14,417 29 |
| Present value of amounts not yet due on supplementary contracts not involving life contingencies | | | 26,056 77 |
| Liability on policies cancelled and not included in "net reserve" upon which a surrender value may be demanded | | | 1,119 72 |
| Claims for death losses reported for which no proofs have been received | | $6,354 78 | |
| Claims for death losses and other policies resisted | | 2,500 00 | |
| Total policy claims | | | 8,854 78 |
| Coupons left with the company to accumulate at interest, and accrued interest thereon | | | 25,637 53 |
| Premiums paid in advance, including surrender values so applied | | | 2,145 66 |
| Unearned interest and rents paid in advance | | | 2,837 17 |
| Salaries, rents and office expenses, bills, and accounts due and accrued | | | 1,195 50 |
| Medical examiners' fees, $820.00; legal and inspection fees, $345.50; due and accrued | | | 1,165 50 |
| Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement | | | 18,000 00 |
| All other liabilities: | | | |
| Partial payments on capital stock | | $681 85 | |
| Accounts payable | | 1,980 50 | |
| Premiums on applications pending | | 3,039 04 | |
| Suspense | | 602 04 | |
| Due U. S. Government under Soldiers' and Sailors' Civil Relief Act | | 87 34 | |
| Judgment in Sweetland case in excess of face of policy | | 382 18 | |
| Bonus accrued to agents | | 1,048 88 | 7,821 83 |
| Total amount of all liabilities except capital | | | $1,696,149 49 |
| Capital stock | | | 1,134,500 00 |
| Unassigned funds (surplus) | | | 417,144 31 |
| Total | | | $3,247,793 80 |

EXHIBIT OF POLICIES.

| | |
|---|---|
| Insurance in force at beginning of the year | $3,853,803 53 |
| Insurance written and revived during the year | 2,149,025 95 |
| Insurance in force at the end of the year | 5,421,165 29 |
| Premiums received during the year | 166,946 71 |
| Losses paid during the year | 43,964 87 |

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## NORTHERN LIFE INSURANCE COMPANY.

Incorporated, July 14, 1906. Commenced Business, October 10, 1906.
Home Office, 1118 Fourth Avenue, Seattle, Washington.

OFFICERS.

President, D. B. Morgan. Secretary, Arthur P. Johnson.
Vice Presidents, F. K. Struve, D. S. Lippy, James B. Eagleson.

TRUSTEES.

James B. Eagleson, E. L. Grondahl, Arthur P. Johnson, W. A. Kyer, T. S. Lippy, J. W. Maxwell, D. B. Morgan, F. K. Struve, F. L. Van Niel.

CAPITAL STOCK.

| | | | |
|---|---|---|---|
| Amount of capital paid up | $150,000 00 | | |
| Amount of ledger assets | | $1,758,695 60 | |
| Extended at | | | $1,758,695 60 |

INCOME.

| | | | |
|---|---|---|---|
| First year's premiums on original policies without deduction for commissions or other expense, less $3,646.59 for first year's reinsurance | $181,188 24 | | |
| Dividends applied to purchase paid-up additions and annuities | 12 72 | | |
| Surrender values applied to purchase paid-up insurance and annuities | 7,223 32 | | |
| Total new premiums | | $188,424 28 | |
| Renewal premiums without deduction for commissions or other expenses, less $9,224.89 for reinsurance on renewals. | $565,623 01 | | |
| Dividends applied to pay renewal premiums | 18,475 44 | | |
| Surrender values applied to pay renewal premiums | 1,578 18 | | |
| Total renewal premiums | | 585,676 63 | |
| Total premium income | | $774,100 91 | |
| Premiums reported during the year on U. S. monthly difference lists to War Risk Insurance Bureau in accordance with the Soldiers' and Sailors' Civil Relief Act | | 129 39 | |
| Total | | $774,230 30 | |
| Consideration for supplementary contracts not involving life contingencies | | 15,806 02 | |
| Dividends left with the company to accumulate at interest | | 26,486 70 | |
| Gross interest on mortgage loans, less $270.48 accrued interest on mortgages acquired during 1919 | $46,923 79 | | |
| Gross interest on bonds less $3,513.94 accrued interest on bonds acquired during the year of 1919 | 33,225 84 | | |
| Gross interest on premium notes, policy loans or liens including $7.00 interest received on bonds deposited with the company under the Soldiers' and Sailors' Civil Relief Act | 22,261 25 | | |
| Gross interest on deposits in trust companies and banks | 775 78 | | |
| Miscellaneous interest | 1,979 35 | | |
| Gross rent from company's property, less $340.00 interest on incumbrances | 1,243 00 | | |
| Total interest and rents | | 106,409 01 | |

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| | | | |
|---|---|---|---|
| From other sources: | | | |
| By adjustment of surrender values on policies revived | | $5,603 16 | |
| Amortization under leasehold | | 1,447 36 | |
| Gross profit on sale or maturity of ledger assets: | | | |
| Real estate | | 1,141 60 | |
| Gross increase, by adjustment, in book value of ledger assets: Bonds | | 171 00 | |
| Total income | | | $931,295 15 |
| Amount carried forward | | | $2,689,990 75 |

DISBURSEMENTS.

| | | | |
|---|---|---|---|
| For death claims (less $42,500.00 reinsurance) | | $134,481 08 | |
| For matured endowments | | 1,000 00 | |
| For disability | | 46,159 69 | |
| For total and permanent disability: | | | |
| Premiums waived during the year | $165 24 | | |
| Payments made to policyholders | 250 00 | 415 24 | |
| Net amount paid for losses and matured endowments | | | $182,056 01 |
| Premium notes and liens voided by lapse | | | 6,170 77 |
| Surrender values paid in cash, or applied in liquidation of loans or notes | | | 19,180 18 |
| Surrender values applied to pay new premiums and renewal premiums | | | 1,578 18 |
| Surrender values applied to purchase paid-up insurance and annuities | | | 7,223 32 |
| Dividends paid to policyholders in cash, or applied in liquidation of loans or notes | | | 21,878 01 |
| Dividends applied to pay renewal premiums | | | 18,475 44 |
| Dividends applied to purchase paid-up additions and annuities | | | 12 72 |
| Dividends left with the company to accumulate at interest | | | 26,486 70 |
| Expense of investigation and settlement of policy claims | | | 88 25 |
| Paid for claims on supplementary contracts not involving life contingencies | | | 1,999 06 |
| Dividends and interest thereon held on deposit surrendered during the year | | | 5,918 40 |
| Paid stockholders for dividends | | | 6,000 00 |
| Commissions to agents (less commissions on reinsurance): | | | |
| First year's premiums | $102,552 97 | | |
| Renewal premiums | 26,045 90 | | 128,598 87 |
| Compensation of managers and agents not paid by commission for services in obtaining new insurance | | | 6,143 79 |
| Agency supervision and traveling expenses of supervisors (except compensation for home office supervision) | | | 14,712 43 |
| Branch office expenses, including salaries of managers and clerks | | | 6,387 97 |
| Medical examiners' fees | $10,576 50 | | |
| Inspection of risks | 1,704 13 | | 12,280 63 |
| Salaries and all other compensation of officers, directors, trustees and home office employees | | | 58,916 44 |
| Rent | | | 7,200 00 |
| Advertising, $1,176.12; printing, $3,797.81; postage, telegraph, telephone and express, $3,133.43; exchange, $280.07 | | | 8,387 43 |
| Legal expense not included in expense for settlement of claims | | | 1,211 76 |
| Repairs and expenses (other than taxes) on real estate | | | 307 25 |
| Taxes on real estate | | | 280 69 |
| State taxes on premiums | | | 7,125 63 |
| Insurance Department licenses and fees | | | 485 00 |
| Federal taxes | | | 4,674 10 |
| All other licenses, fees and taxes: | | | |
| Taxes on personal property | $168 25 | | |
| Commission on sale of real estate | 250 00 | | |
| Commission on purchase of bonds | 25 00 | | 443 25 |

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| | | | |
|---|---|---|---|
| Other disbursements: | | | |
| Interest on supplemental contracts not involving life contingencies... | $806 02 | | |
| Bonding employees ..... | 297 91 | | |
| Suspense cash ..... | 1,397 56 | | |
| Interest on liens on reinsurance..... | 11 69 | | |
| State secretary expense..... | 76 21 | | |
| Traveling expense for home office.... | 2,830 51 | | |
| Other office expense..... | 2,486 89 | | |
| Insurance literature ..... | 175 61 | | |
| Building expense ..... | 3,728 75 | | |
| Investment expense ..... | 3,782 72 | | |
| Collection expense ..... | 50 79 | $15,644 66 | |
| Agents' balances charged off..... | | 1,515 55 | |
| Gross loss on sale or maturity of ledger assets, viz.: | | | |
| Real estate ..... | | 949 94 | |
| Gross decrease, by adjustment, in book value of ledger assets, viz.: Bonds..... | | 1,400 84 | |
| Total disbursements ..... | | | $573,733 27 |
| Balance ..... | | | $2,116,257 48 |

## LEDGER ASSETS.

| | | | |
|---|---|---|---|
| Book value of real estate..... | | $246,611 13 | |
| Mortgage loans on real estate: | | | |
| First liens ..... | $767,200 00 | | |
| Recoverable on mortgage loans..... | 729 56 | 767,929 56 | |
| Loans secured by pledge of bonds..... | | 500 00 | |
| Premiums reported on U. S. monthly difference list to War Risk Insurance Bureau in accordance with Soldiers' and Sailors' Civil Relief Act..... | | 184 57 | |
| Loans paid to policyholders on this company's policies assigned as collateral..... | | 307,998 85 | |
| Premium notes on policies in force, of which $11,297.38 is for first year's premiums..... | | 49,136 28 | |
| Book value of bonds..... | | 627,272 36 | |
| Cash in company's office..... | $18,798 42 | | |
| Deposits in trust companies and banks not on interest..... | 61,551 64 | | |
| Deposits in trust companies and banks on interest ..... | 10,811 52 | 91,161 58 | |
| Agents' balances (debit, $21,942.41; credit, $5,769.26) net ..... | | 16,173 15 | |
| Furniture and fixtures..... | | 9,290 00 | |
| Total ledger assets..... | | | $2,116,257 48 |

## NON-LEDGER ASSETS.

| | | | |
|---|---|---|---|
| Interest due and accrued on mortgages..... | | $13,922 25 | |
| Interest due and accrued on bonds..... | | 8,194 19 | |
| Interest due and accrued on collateral loans..... | | 13 63 | |
| Interest due and accrued on premium notes, $1,028.80; policy loans, $451.20; liens, $2,551.79..... | | 4,031 79 | |
| Interest accrued on certificates of deposit..... | | 209 71 | |
| Total interest and rents due and accrued..... | | | $26,371 57 |
| Due from other companies for losses or claims on policies of this company, reinsured ..... | | | 42 29 |
| Gross premiums due and unreported on policies in force December 31, 1919 (less reinsurance premiums) ..... | | $21,514 88 | |
| Gross deferred premiums on policies in force December 31, 1919 (less reinsurance premiums)..... | | 14,248 09 | |
| Total ..... | | $35,762 97 | |
| Deduct loading ..... | | 8,826 52 | |
| Net amount of uncollected and deferred premiums..... | | | 26,936 45 |
| Disability premiums due and unreported..... | | | 7,397 78 |
| Liens on monthly premium policies..... | | | 288 21 |
| Gross assets ..... | | | $2,177,293 78 |

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DEDUCT ASSETS NOT ADMITTED.

| | | |
|---|---|---|
| Furniture and fixtures, safes | $9,290 00 | |
| Agents' debit balances | 21,942 41 | |
| Premium notes, policy loans, and other policy assets in excess of net value of other policy liabilities on individual policies | 3,945 89 | |
| First year's premium notes account deducted in full. | 11,297 38 | $46,475 68 |
| Admitted assets | | $2,130,818 10 |

LIABILITIES.

| | | |
|---|---|---|
| Net present value of all outstanding policies in force on the 31st day of December, 1919, as computed on the following tables and rates, viz.: | | |
| American Experience table at 3% | $834,104 27 | |
| American Experience table at 3½% | 846,848 80 | |
| Total | $1,680,953 07 | |
| Deduct net value of risks of this company reinsured in other solvent companies | 8,479 74 | |
| Net reserve | | $1,672,473 33 |
| Extra reserve for total and permanent disability benefits, $5,879.68; and for additional disability benefits, $63,997.75; included in life policies | | 69,877 43 |
| Present value of amounts not yet due on supplementary contracts not involving life contingencies | $19,888 40 | |
| Present value of amounts incurred but not yet due for total and permanent disability benefits | 741 40 | |
| Claims for death losses reported for which no proofs have been received | 2,503 87 | |
| Claims for disability losses reported for which no proofs have been received | 4,200 00 | |
| Total policy claims | | 27,333 67 |
| Dividends left with the company to accumulate at interest and accrued interest thereon | | 58,183 18 |
| Premiums paid in advance, including surrender values so applied | | 2,135 30 |
| Unearned interest and rents paid in advance | | 6,075 30 |
| Commissions to agents, due and accrued | | 4,126 52 |
| Salaries, rents, office expenses, bills, and accounts due or accrued | | 431 49 |
| Medical examiners' fees | | 2,854 00 |
| Estimated amount hereafter payable for federal, $800.00; state, $8,400.00; and other taxes, $175.00 based upon the business of the year of this statement | | 9,375 00 |
| Dividends declared on or apportioned to annual or deferred dividend policies payable to policyholders | | 60,000 00 |
| Premiums due reinsuring company | | 404 30 |
| Suspense cash | | 1,497 48 |
| Monthly war tax on insurance for December | | 274 00 |
| Total liabilities except capital | | $1,915,041 00 |
| Capital paid up | | 150,000 00 |
| Unassigned funds (surplus) | | 65,777 10 |
| Total liabilities | | $2,130,818 10 |

EXHIBIT OF POLICIES.

| | |
|---|---|
| Insurance in force at the beginning of the year | $13,871,804 68 |
| Insurance written, revived or increased at the beginning of the year | 4,326,918 15 |
| Insurance in force at the end of the year | 16,852,456 64 |
| Premiums received | 704,550 18 |
| Losses paid | 160,808 67 |

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## WESTERN UNION LIFE INSURANCE COMPANY.

Incorporated, October 31, 1906. Commenced Business, November 26, 1906.
Home Office, 1023 W. Riverside Avenue, Spokane, Washington.

OFFICERS.

President, R. L. Rutter. Assistant Secretary, R. F. Townley.
First Vice President and General Manager, True Uncapher.
Vice President, R. Insinger.
Treasurer, Leigh H. Milliken. Actuary, E. M. Heath.

TRUSTEES.

R. L. Rutter, L. M. Davenport, J. P. McGoldrick, R. B. Paterson, Charles H. Jones, E. F. C. Van Disset, C. W. Winter, R. Insinger, W. G. Merryweather, W. G. Graves, True Uncapher.

CAPITAL STOCK.

| | | | |
|---|---|---|---|
| Amount of capital paid up in cash..... | $200,000 00 | | |
| Amount of ledger assets December, 1918..... | | $3,315,515 70 | |
| Extended at ..... | | | $3,315,515 70 |

INCOME.

| | | | |
|---|---|---|---|
| First year's premiums on original policies without reduction for commissions or other expenses less $7,230.60 for first year's reinsurance..... | $443,231 12 | | |
| First year's premiums on original policies ..... | $443,231 12 | | |
| Coupons applied to purchase paid-up additions and annuities..... | 440 24 | | |
| Surrender values applied to purchase paid-up insurance and annuities..... | 1,148 05 | | |
| Total new premiums..... | | $444,819 41 | |
| Renewal premiums without deductions for commissions or other expenses, less $9,281.31 for reinsurance on renewals ..... | $977,872 56 | | |
| Coupons applied to pay renewal premiums ..... | 7,300 36 | | |
| Total renewal premiums..... | | 985,172 92 | |
| Extra premiums for total and permanent disability benefits, $23,431.20, and for additional accidental death benefits, $18,000.72, included in life policies. | | 41,431 92 | |
| Total premium income..... | | $1,471,424 25 | |
| Premiums reported during year on U. S. monthly difference list to War Risk Insurance Bureau in accordance with the Soldiers' and Sailors' Civil Relief Act ..... | | 884 27 | |
| Total items as computed above..... | | $1,472,308 52 | |
| Coupons left with the company to accumulate at interest ..... | | 65,019 85 | |
| Gross interest on mortgage loans, less $1,545.09 accrued interest on mortgages acquired during 1919..... | $134,784 37 | | |
| Gross interest on collateral loans..... | 370 13 | | |
| Gross interest on bonds and dividends on stocks, less $3,561.26 accrued interest on bonds acquired during 1919. | 31,076 49 | | |

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| | | | |
|---|---|---|---|
| Gross interest on premium notes, $8,-208.37; policy loans or liens, $31,074.73, including interest received on bonds deposited with the company under the Soldiers' and Sailors' Relief Act.. | $34,283 10 | | |
| Gross interest on deposits in trust companies and banks | 13,539 17 | | |
| Gross interest on other debts due the company: | | | |
| Interest from other sources | 496 24 | | |
| Interest on bills receivable | 1,434 89 | | |
| Interest on delinquent tax certificates | 251 32 | | |
| Interest on real estate contracts | 294 16 | | |
| Gross rent from company's property, including $6,000.00 for company's occupancy of its own building | 6,970 75 | | |
| Total gross interest and rents | | $223,500 12 | |
| From other sources: | | | |
| Commission on mortgage loans | $150 00 | | |
| Recovered losses on bank balances | 250 00 | 400 00 | |
| From agents' balances previously charged off | | 4,956 81 | |
| Accident and health department | | 12,273 31 | |
| Gross profit on sale or maturity of ledger assets | | 3,080 57 | |
| Gross increase, by adjustment, in book value of bonds | | 80 12 | |
| Total income | | | $1,781,619 30 |
| Amount carried forward | | | $5,097,135 00 |

DISBURSEMENTS.

| | | | |
|---|---|---|---|
| For death claims (less $9,785.00 reinsurance) | $262,126 84 | | |
| For total and permanent disability premiums waived during the year | 1,894 88 | | |
| For additional accidental death benefits | 6,000 00 | | |
| Net amount paid for losses and matured endowments | | $270,021 72 | |
| Premium notes and liens voided by lapse, less $4,-309.27 restorations | | 5,171 61 | |
| Surrender values paid in cash, or applied in liquidation of loans or notes | | 62,478 53 | |
| Surrender values applied to purchase paid-up insurance and annuities | | 1,148 05 | |
| Coupons paid to policy holders in cash, or applied in liquidation of loans or notes | | 10,216 53 | |
| Coupon interest | | 652 61 | |
| Coupons applied to pay renewal premiums | | 7,300 36 | |
| Coupons applied to purchase paid-up additions and annuities | | 440 24 | |
| Coupons left with the company to accumulate at interest | | 65,019 85 | |
| (Total paid policyholders, $422,449.50) | | | |
| Expense of investigation and settlement of policy claims, including $2,690.00 for legal expense | | 4,181 53 | |
| Paid for claims on supplementary contracts not involving life contingencies | | 600 00 | |
| Paid stockholders for dividends | | 16,000 00 | |
| Commissions to agents (less commissions on reinsurance): First year's premiums, $313,349.46; renewal premiums, $24,555.88 | | 337,905 34 | |
| Compensation of managers and agents not paid by commissions for services in obtaining new insurance | | 50,316 24 | |
| Agency supervision and traveling expenses of supervisors (except compensation for home office supervision) | | 26,439 29 | |
| Branch office expenses, including salaries of managers and clerks | | 11,007 86 | |
| Medical examiners' fees, $21,403.30; inspection of risks, $1,728.98 | | 23,132 28 | |
| Salaries and all other compensations of officers, directors, trustees and home office employees | | 77,352 97 | |
| Rent, including $6,000.00 for company's occupancy of its own building | | 6,000 00 | |
| Advertising, $1,250.77; printing and stationery, $8,-943.74; postage, telegraph, telephone and express, $7,194.85; exchange, $638.46 | | 18,027 82 | |
| Legal expense | | 248 68 | |
| Furniture, fixtures and safes | | 3,782 84 | |
| Repairs and expense (other than taxes) on real estate | | 1,657 31 | |

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| | | | |
|---|---|---|---|
| Taxes on real estate | | $3,395 26 | |
| State taxes on premiums | | 15,438 24 | |
| Insurance Department licenses and fees. | $2,820 90 | | |
| Expense of state examination | 60 35 | 2,881 25 | |
| All other licenses, fees and taxes: | | | |
| Federal corporation tax | | 878 00 | |
| Personal property tax | $158 56 | | |
| War stamps | 77 08 | | |
| War tax | 102 52 | | |
| Total licenses, fees and taxes | | 338 16 | |
| Discount | $38 81 | | |
| Investment expense | 174 23 | | |
| Total | | 213 04 | |
| Other disbursements: | | | |
| Fire insurance | $2,126 95 | | |
| Premiums on fidelity bonds | 1,051 96 | | |
| Collection of old accounts | 45 00 | | |
| Light, water and fuel | 2,588 91 | | |
| Entertainment expense | 921 84 | | |
| Books and periodicals | 549 15 | | |
| Commission on mortgage loans | 377 50 | | |
| Office supplies | 3,602 57 | | |
| Miscellaneous expense | 144 28 | 11,408 16 | |
| Accident and health department | | 12,407 12 | |
| Agents' balances charged off | | 5,306 54 | |
| Gross loss on sale or maturity of ledger assets | | 916 43 | |
| Gross decrease, by adjustment, in book value of ledger assets: | | | |
| Real estate, depreciation included | $9,523 26 | | |
| Bonds | 8,951 00 | 18,474 26 | |
| Total disbursements | | | $1,070,758 12 |
| Balance | | | $4,026,376 88 |

LEDGER ASSETS.

| | | | |
|---|---|---|---|
| Book value of real estate | | $148,475 49 | |
| Mortgage loans on real estate | | 1,990,802 95 | |
| Loans secured by pledge of bonds, stocks or other collateral | | 5,000 00 | |
| Premiums reported on U. S. monthly difference lists of War Risk Bureau in accordance with Soldiers' and Sailors' Civil Relief Act | | 1,637 29 | |
| Loans made to policyholders on this company's policies assigned as collateral | | 536,771 12 | |
| Premium notes on policies in force | | 28,008 42 | |
| Book value of bonds | $294,823 14 | | |
| Liberty bonds | 509,184 53 | | |
| Stocks | 46,816 00 | | |
| War stamps | 836 00 | 851,659 67 | |
| Warrants | | 44,479 46 | |
| Cash in the company's office | $315 00 | | |
| Deposits in trust companies and banks not on interest | 23,031 35 | | |
| Deposits in trust companies and banks on interest | 343,789 58 | | |
| Deposits in trust companies and banks on interest (certificates of deposit) | 46,148 76 | 413,284 69 | |
| Accident and health department cash in the bank | | 2,819 57 | |
| Delinquent tax certificates | | 1,290 55 | |
| Advance on mortgage loans | | 1,785 18 | |
| Premiums due for reinsurance | | 362 49 | |
| Total ledger assets | | | $4,026,376 88 |

NON-LEDGER ASSETS.

| | | |
|---|---|---|
| Interest due, $3,598.66, and accrued, $46,930.73 on mortgages | $50,529 39 | |
| Interest accrued on bonds, $7,871.06, and warrants, $4,228.30 | 12,099 36 | |
| Interest accrued on collateral loans | 48 08 | |
| Interest on premium notes | 1,207 20 | |
| Interest accrued on bank deposits and deposits in trust companies | 3,107 63 | |
| Total interest due and accrued | | 66,991 66 |

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| | | |
|---|---|---|
| Due from other companies for losses or claims on policies of this company | | $969 50 |
| Gross premiums due and unreported on policies in force December 31, 1919 | $56,112 03 | |
| Gross deferred premiums on policies in force December 31, 1919 | 48,184 40 | |
| Totals | $104,296 43 | |
| Deduct loading | 21,116 14 | |
| Net amount of uncollected and deferred premiums | | 83,180 29 |
| Gross assets | | $4,177,518 33 |

DEDUCT ASSETS NOT ADMITTED.

| | | |
|---|---|---|
| Premium notes, policy loans and other policy assets in excess of net value and of other policy liabilities on individual policies | $5,941 46 | |
| Book value of ledger assets over market value, viz.: Deposits in banks in receiver's hands | 1,149 69 | 7,091 15 |
| Admitted assets | | $4,170,427 18 |

LIABILITIES.

| | | |
|---|---|---|
| Net present value of all the outstanding policies in force on 31st day of December, 1919, as computed by the actuary on the following tables of mortality and rates of interest, viz.: | | |
| Actuaries' table at 4% on policies issued prior to May, 1909 | $740,494 00 | |
| American Experience table at 3½% on policies issued subsequent to May, 1909 | 2,520,582 64 | |
| Total | $3,261,076 64 | |
| Deduct net value of risks of this company reinsured in other solvent companies | 12,701 51 | |
| Net reserve | | $3,248,375 13 |
| Extra reserve for total and permanent disability benefits, $15,315.02; and for additional accidental death benefits, $8,015.02; included in life policies and for health and accident, $2,725.52 | | 26,055 56 |
| Present value of amounts not yet due on supplementary contracts not involving life contingencies | | 6,339 80 |
| Present value of amounts (premiums waived) incurred but not yet due for total and permanent disability benefits | | 5,900 52 |
| Reserve for waiver of premium benefit | | 7,340 33 |
| Claims for death losses reported for which no proofs have been received | $3,202 79 | |
| Claims for death losses in process of adjustment and not due | 9,933 60 | |
| Reserve for net death losses incurred but unreported | 1,000 00 | |
| Claims for total and permanent disability benefits, $100.00, accident and health | 100 00 | |
| Total policy claims | | 17,236 39 |
| Coupons left with the company to accumulate at interest thereon | | 264,369 90 |
| Premiums paid in advance, including surrender value so applied | | 12,524 65 |
| Unearned interest paid in advance | | 13,746 31 |
| Salaries, rents, office expense, bills and accounts due or accrued | | 1,750 00 |
| Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement | | 23,000 00 |
| Accident and health department | | 3,479 26 |
| Total | | $3,630,117 85 |
| Capital paid up | | 200,000 00 |
| Unassigned funds (surplus) | | 340,309 33 |
| Total | | $4,170,427 18 |

EXHIBIT OF POLICIES.

| | |
|---|---|
| Insurance in force at beginning of year | $20,147,199 07 |
| Insurance written or renewed during the year | 7,237,414 00 |
| Insurance in force at the end of the year | 25,317,875 07 |
| Premiums received during the year | 786,222 05 |
| Losses paid during the year | 135,245 44 |

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# Fraternal Life Insurance Societies

OF THE

## STATE OF WASHINGTON

ABSTRACTS COMPILED FROM THE ANNUAL STATEMENTS OF THE FRATERNAL INSURANCE SOCIETIES ORGANIZED UNDER THE LAWS OF THE STATE OF WASHINGTON, SHOWING THEIR CONDITION ON THE 31ST DAY OF DECEMBER, 1919.

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## FARMERS UNION CO-OPERATIVE MUTUAL FIRE INSURANCE COMPANY.

Home Office, Spokane, Washington. Commenced Business, April 6, 1917.

### OFFICERS.

President, A. A. Elmore. Secretary, A. D. Cross.

Treasurer, A. D. Cross.

### STATEMENT.

| | | |
|---|---|---|
| Amount of assets December 31, 1918 | | $1,169 28 |

### INCOME.

| | | |
|---|---|---|
| Total amount received with applications during the year | $1,389 97 | |
| Total amount received from assessments levied during the year | 4,278 00 | |
| Received from all other sources | 1,888 05 | |
| Total income during the year | | $7,556 02 |
| Sum of both amounts | | $8,725 30 |

### DISBURSEMENTS.

| | | |
|---|---|---|
| Total amount paid for losses during the year | $4,119 00 | |
| Total amount paid officers and trustees | 300 00 | |
| Total amount paid agents during the year | 428 45 | |
| Total amount of other expenditures | 2,348 90 | |
| Total disbursements | | $7,196 35 |
| Balance | | $1,528 95 |

### ASSETS.

| | | |
|---|---|---|
| Cash in office and banks | $1,353 95 | |
| Value of office furniture | 175 00 | |
| Total assets | | $1,528 95 |

### LIABILITIES.

(None)

### MISCELLANEOUS QUESTIONS.

| | |
|---|---|
| Total amount of property at risk at end of previous year | $702,428 00 |
| Total amount of risks added during the year | 286,655 00 |
| Total amount of risks cancelled, withdrawn or terminated during the year | 83,077 00 |
| Total amount of property at risk December 31, 1919 | 906,006 00 |
| Largest amount of insurance on any single risk | 6,000 00 |



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## FRATERNAL BENEFICIAL ASSOCIATION.

**Home Office, Tekoa, Washington.**

OFFICERS.

**President, Henry Treede.** **Vice President, Henry Wittorf.**
**Secretary, G. Engelland.** **Treasurer, G. Engelland.**

STATEMENT.

| | | |
|---|---|---|
| Amount of assets December 31, 1918 | | $1,613 91 |

INCOME.

| | | |
|---|---|---|
| Total amount received from assessments levied during the year | $6,285 88 | |
| Total income during the year | | 6,285 88 |
| Sum of both amounts | | $7,899 87 |

DISBURSEMENTS.

| | | |
|---|---|---|
| Total amount paid for losses during the year | $5,392 20 | |
| Total amount paid secretary and treasurer during the year | 300 00 | |
| Total amount of all expenditures | 549 84 | |
| Interest in 25 W. 3rd Ave., Spokane | 1,000 00 | |
| Total disbursements | | 7,242 04 |
| Balance | | $657 83 |

ASSETS.

| | | |
|---|---|---|
| Cash in bank | $657 83 | |
| Premiums and assessments in process of collection | 105 00 | |
| Total liability of members (1%) | 26,169 65 | |
| Value of office furniture | 25 00 | |
| Total assets | | $26,957 48 |

LIABILITIES.

| | | |
|---|---|---|
| Total loss reported and unpaid | $800 00 | |
| Total liabilities | | $800 00 |

MISCELLANEOUS QUESTIONS.

| | |
|---|---|
| Total amount of property at risk at end of previous year | $2,439,804 00 |
| Total amount of risks added during the year | 200,000 00 |
| Total amount of risks cancelled, withdrawn or terminated during the year | 22,839 00 |
| Total amount of property at risk December 31, 1919 | 2,616,965 00 |
| Largest amount of insurance on any single risk | 11,000 00 |
| Six losses and damages during the year (average) | 898 70 |
| (Assessment in process of collection) | |

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## WASHINGTON FIRE RELIEF ASSOCIATION.

**Organized, April 19, 1894.** **Commenced Business, April 19, 1894.**

**Home Office, Blaine, Washington.**

### OFFICERS.

**President, P. O. Aune.** **Treasurer, Ed. J. Stevens.**

**Secretary, C. E. Flint.**

### STATEMENT.

| | | |
|---|---|---|
| Amount of assets December 31, 1918 | | $5,272 69 |

### INCOME.

| | | |
|---|---|---|
| Total amount received with applications for insurance during the year | $8,799 46 | |
| Total amount received from assessments levied during the year | 10,141 95 | |
| Total income during the year | | 18,941 41 |
| Sum of both amounts | | $24,214 10 |

### DISBURSEMENTS.

| | | |
|---|---|---|
| Total amount paid for losses during the year | $6,949 38 | |
| Total amount paid officers and trustees | 2,673 20 | |
| Total amount paid office help during the year | 45 00 | |
| Total amount paid agents during the year | 7 00 | |
| Total amount of all other expenditures | 795 10 | |
| Loans | 9,600 00 | |
| Total disbursements | | 20,062 68 |
| Balance | | $4,151 42 |

### ASSETS.

| | | |
|---|---|---|
| Cash in banks | $4,151 42 | |
| Loans on bonds and other securities | 9,600 00 | |
| Value of office furniture | 300 00 | |
| Total assets | | $14,051 42 |

### LIABILITIES.

(None)

### MISCELLANEOUS QUESTIONS.

| | |
|---|---|
| Total amount of property at risk at end of previous year | $5,648,728 00 |
| Total amount of risks added during the year | 2,311,673 00 |
| Total amount of risks cancelled, withdrawn or terminated during the year | 1,300,893 00 |
| Total amount of property at risk December 31, 1919 | 6,659,508 00 |
| Largest amount of insurance on any single risk | 8,000 00 |

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# General Stock Insurance Companies

OF THE

# STATE OF WASHINGTON

ABSTRACTS COMPILED FROM THE ANNUAL STATEMENTS OF THE GENERAL STOCK INSURANCE COMPANIES ORGANIZED UNDER THE LAWS OF THE STATE OF WASHINGTON, SHOWING THEIR CONDITION ON THE 31ST DAY OF DECEMBER, 1919.

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## MASON COUNTY ABSTRACT AND TITLE COMPANY.

Incorporated, September 7, 1909. Commenced Business, September 7, 1909.
Home Office, Shelton, Washington.

### OFFICERS.

President, Alden C. Bayley. Vice President, M. E. Bayley.
Secretary-Treasurer, L. G. Fredson.

### DIRECTORS.

Alden C. Bayley, M. E. Bayley, L. G. Fredson.

### STATEMENT.

| | | |
|---|---|---|
| Authorized capital | $5,000 00 | |
| Capital stock paid in | $5,000 00 | |
| Amount of ledger assets, December 31, 1918 | | $19,309 60 |

### INCOME.

| | | |
|---|---|---|
| Guaranteed certificates of title | $25 00 | |
| Title insurance premiums | 1,075 50 | |
| Investments and securities | 655 75 | |
| Income from all other sources: | | |
| Abstracts, maps, safety deposits, and general income from the plant | 2,795 08 | |
| Total income | | 4,551 33 |
| Sum of both amounts | | $23,860 93 |

### DISBURSEMENTS.

| | | |
|---|---|---|
| Salaries, fees and all other compensation of officers, directors and office employees | $2,636 55 | |
| Annual deposit fee paid State Treasurer | 10 55 | |
| All other disbursements: | | |
| General expenses, taxes, etc. | 1,298 13 | |
| Old accounts charged off books | 114 91 | |
| Total disbursements | | 4,060 14 |
| Balance | | $19,800 79 |

### ASSETS.

| | | |
|---|---|---|
| Book value of real estate | $2,000 00 | |
| Securities on deposit with State Treasurer | 10,550 00 | |
| Cash in office | 7 00 | |
| Cash in bank | 423 89 | |
| Accounts receivable | 319 90 | |
| Title plant | 6,500 00 | |
| Total ledger assets December 31, 1919 | | $19,800 79 |
| Capital actually paid up | $5,000 00 | |
| Surplus over all liabilities | 14,800 79 | |
| Surplus as regards policyholders | | $19,800 79 |

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## NORTHWESTERN TITLE INSURANCE COMPANY.

**(Formerly Spokane Title Company)**

Incorporated, 1899. Commenced Business, June 8, 1911.

Home Office, Title Building, Spokane, Washington.

### OFFICERS

President, W. H. Winfree. Treasurer, J. Frank Jefferson.

Vice President, F. L. Taylor. Secretary *Ex-Officio*, F. L. Taylor.

Walter G. Merryweather.

### DIRECTORS.

Edwin T. Coman, Eugene B. Favre, R. Insinger, Arthur D. Jones, Conner Malott, Walter G. Merryweather, R. R. Rogers, R. L. Rutter, F. L. Taylor, W. J. C. Wakefield, W. H. Winfree.

### STATEMENT.

| | | |
|---|---|---|
| Amount of capital paid up in cash | $250,000 00 | |
| Amount of ledger assets December 31, 1918 | | $309,063 82 |

### INCOME.

| | | |
|---|---|---|
| Premiums | $45,512 95 | |
| Abstracts | 25,827 10 | |
| Interest, mortgage loans | 5,248 70 | |
| Sundry interest | 922 08 | |
| Conveyancing and fees escrow | 868 84 | |
| Policy applications pending | 938 50 | |
| Daily title sheet bulletin | 411 05 | |
| Information fees | 264 70 | |
| Total income | | 79,993 92 |
| Total | | $389,057 74 |

### DISBURSEMENTS.

| | | |
|---|---|---|
| Salaries | $41,861 04 | |
| Rents | 2,087 40 | |
| Supplies and general expense | 9,912 14 | |
| Agency commissions | 377 81 | |
| Taxes | 1,578 94 | |
| Loss from title insurance | 309 25 | |
| Other losses and depreciation | 2,235 63 | |
| Dividends (paid stockholders) | 17,461 00 | |
| Total disbursements | | 75,823 21 |
| Balance | | $313,234 53 |

### ASSETS.

| | | |
|---|---|---|
| Real estate mortgage loans | $65,900 00 | |
| Bonds and securities (except mortgage loans and U. S. bonds) | 2,500 00 | |
| Liberty bonds | 16,337 00 | |
| Real estate | 9,590 41 | |
| Title building lease | 2,747 70 | |
| Plant | 188,000 00 | |
| Furniture and fixtures | 3,644 78 | |
| Law library | 2,270 59 | |
| Accounts and bills receivable | 17,750 81 | |
| Internal revenue stamps | 183 49 | |
| Cash in office | 1,667 12 | |
| Cash in bank | 2,642 63 | |
| Total assets | | $313,234 53 |

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LIABILITIES.

| | | |
|---|---|---|
| Title insurance reserve fund | $8,913 25 | |
| Current bills and bonus | 2,305 46 | |
| Tax reserve fund | 570 00 | |
| Policy applications pending | 938 50 | |
| Dividends declared and unpaid | 120 00 | |
| Title Guaranty Company | 174 40 | |
| Bad debts reserve | 100 00 | |
| Plant reserve | 48,000 00 | |
| Title insurance development fund | 946 62 | |
| Total liabilities, except capital | | $62,068 23 |
| Capital actually paid up in cash | $250,000 00 | |
| Surplus over all liabilities | 1,166 30 | |
| Surplus as regards policyholders | | $251,166 30 |
| Total liabilities | | $313,234 53 |

INSURANCE WRITTEN AND EXPIRED DURING 1919.

| | *General Form.* | *Mortgagees.* | *Owners and Spec.* | *Total.* |
|---|---|---|---|---|
| Outstanding December 31, 1918 | $3,696,746 45 | $5,685,754 54 | $14,619,077 50 | $24,001,578 49 |
| Written during 1919 | 7,503,409 00 | 1,404,375 00 | 9,700 00 | 8,917,484 00 |
| Totals | $11,200,155 45 | $7,090,129 54 | $14,628,777 50 | $32,919,062 49 |
| Total expired during 1919 | 27,050 00 | 62,775 00 | 24,800 00 | 114,625 00 |
| Outstanding December 31, 1919 | $11,173,105 45 | $7,027,354 54 | $14,603,977 50 | $32,804,437 49 |

Securities on deposit with State Treasurer December 31, 1919..... $81,750 00
Income from title insurance during year..... 45,512 95

## WASHINGTON TITLE INSURANCE COMPANY.

Incorporated, April 26, 1911. Commenced Business, June 30, 1911.
Home Office, 816 Second Avenue, Seattle, Washington.

OFFICERS.

President, Worrall Wilson. Secretary, Charlton L. Hall.
Treasurer, L. S. Booth.
Vice Presidents, L. S. Booth, H. S. Tremper, E. P. Tremper.
Manager, E. P. Tremper.

DIRECTORS.

L. S. Booth, E. L. Blaine, C. L. Hall, Paul Harper, Earle R. Jenner, A. F. Bailey, R. H. Parsens, Charles K. Poe, E. P. Tremper, H. S. Tremper. Worrall Wilson.

STATEMENT.

Amount of ledger assets December 31, 1918..... $566,607 62

INCOME.

| | | |
|---|---|---|
| Income from title insurance premiums | $198,836 31 | |
| Income from abstract department | 140,344 18 | |
| From miscellaneous sources | 5,703 03 | |
| Interest on securities | 11,192 11 | |
| Rent received | 369 50 | |
| Tax investment fund | 2,563 16 | |
| Total income | | 359,008 29 |
| Total | | $925,615 91 |

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DISBURSEMENTS.

| | | |
|---|---|---|
| Salaries | $33,150 90 | |
| Commissions paid | 5,996 87 | |
| Legal expense | 750 00 | |
| State and federal taxes | 838 18 | |
| Title insurance losses paid | 684 07 | |
| Advertising | 2,943 86 | |
| Printing, stationery and supplies | 5,067 61 | |
| Plat expenses | 179,511 20 | |
| Miscellaneous | 5,650 01 | |
| Obsolescence of plant | 29,592 00 | |
| Personal property tax | 2,478 16 | |
| Income tax | 4,463 80 | |
| Dividends paid | 45,000 00 | |
| Taxes on real estate | 26 14 | |
| Loss on real estate | 95 00 | |
| Total disbursements | | $316,247 80 |
| Ledger assets December 31, 1919 | | $609,368 11 |

ASSETS.

| | | |
|---|---|---|
| Real estate | $14,312 01 | |
| Accounts receivable | 37,229 51 | |
| Plant | 335,498 37 | |
| Mortgages and bonds on deposit with state | 162,800 00 | |
| Miscellaneous mortgages and bonds | 37,226 64 | |
| Cash | 8,308 32 | |
| Reserved for income tax | 12,198 26 | |
| Reserved for personal tax | 1,795 00 | |
| Total ledger assets | | $609,368 11 |

NON-LEDGER ASSETS.

| | |
|---|---|
| Account—Interest on securities | 2,956 34 |
| Total assets | $612,324 45 |

LIABILITIES.

| | | |
|---|---|---|
| Special reserve | $57,030 00 | |
| Reserve for personal property taxes | 1,795 00 | |
| Current bills | 616 16 | |
| Capital | 500,000 00 | |
| Surplus | 25,000 00 | |
| Resources over liabilities | 27,883 29 | |
| Total liabilities | | $612,324 45 |

The amount and character of risks written during the year was as follows:

| | | |
|---|---|---|
| Owners' and purchasers' policies | $18,572,930 83 | |
| Mortgagees' policies | 5,916,827 34 | |
| Total | | $24,489,758 17 |

Title insurance expired during the year:

| | | |
|---|---|---|
| Owners' and purchasers' | $3,174,329 32 | |
| Mortgagees' | 827,421 64 | |
| Total | | $4,001,250 96 |

Losses incurred and paid during the year ..... $684 07

There were no claims for losses which had been presented and were unsettled at the end of the year 1919.

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STATE OF WASHINGTON

# INSURANCE DEPARTMENT

## TWENTY-SEVENTH ANNUAL REPORT

Showing Summary of Insurance Business Transacted
During the Year Ending December 31, 1920,
as Shown by the Annual Statements
of all Companies Authorized
to do business in
Washington

H. O. FISHBACK
State Insurance Commissioner

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FRANK M. LAMBORN PUBLIC PRINTER
1921

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# Twenty-Seventh Annual Report of the Insurance Department of the State of Washington

*To His Excellency, Louis F. Hart, Governor of Washington:*

SIR: Pursuant to the provisions of law, I have the honor to submit herewith the twenty-seventh Annual Report of the Insurance Department of the State of Washington, embodying a statement of the work for the year 1920, including a financial statement showing receipts and disbursements, as well as a statement showing the condition of all companies and associations acting under authority of the department to transact business in this state as they appear from the reports on file.

## Examination of Insurance Companies

All domestic insurance companies have been examined as provided by law, and an accurate knowledge obtained of their financial standing and manner of operation. The statements of Washington companies included in this report is equivalent to a full printing of the report of examination made by the department as each examination includes a verification of the company's annual statement. The department has also participated in convention examinations of companies organized outside of the state and transacting business in Washington, full reports of all examinations being kept on file for reference and information.

## Legislation

At the 1921 session of the legislature much needed legislation was enacted governing the investments of domestic insurance companies. A law was also enacted more clearly defining the standard provisions required to be inserted in health and accident policies issued in the State of Washington. These amendments to our insurance laws have been printed in pamphlet form and are available for distribution. It is not deemed necessary to reprint the amendments in this report.

## FIRE MARSHAL'S DEPARTMENT.

During the past year the Fire Marshal's Department made 815 inspections of properties located in this state respecting fire hazards, among which were forty theatres and twenty-five public school buildings. In addition to these inspections, early in 1921 a comprehensive survey was made of the state's institutions and recommendations were made looking to better safeguarding of the inmates of these institutions against the perils of fire and better protection of state property. The records of this department show that during the past year seventy-five fires of suspicious origin were reported and investigated. Many persons were examined in connection with these investigations which resulted in the arrest of ten persons on a charge of arson, one on a charge of filing false proof of loss and one on a charge of grand larceny. Of the persons arrested, seven were convicted, three were acquitted and two are awaiting trial.

As in the past four years, a representative of this department has been detailed to the grain growing sections of the state in an effort to prevent menacing grain fires. Much has been accomplished along these lines because of the hearty support of city and county officials, various civic bodies and persons living in the grain growing belt.

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## FIRE LOSS ADJUSTMENT REPORTS.

**A complete record is kept of all adjustment reports filed with this department on losses occurring in the State of Washington in excess of one hundred dollars, and a summary of fire loss adjustments for the year 1920 has been made and is submitted as a part of this report.**

### CITY AND TOWN PROPERTY.

| CAUSE OF FIRE | No. of Fires | Value of Buildings | Value of Contents | Loss Paid |
|---|---|---|---|---|
| Blowing fuse | 2 | $83,175 00 | $495,070 00 | $6,021 64 |
| Brush fire | 8 | 13,282 66 | 4,551 78 | 8,697 08 |
| Burning oil | 1 | 1,500,000 00 | ..... | 1,533 95 |
| Burning grease | 12 | 25,900 00 | 22,787 23 | 8,869 70 |
| Burning paint | 4 | 5,740 53 | 16,721 68 | 15,203 98 |
| Burglary | 2 | 15,040 00 | 32,341 98 | 3,076 07 |
| Clothing drying | 7 | 31,546 94 | 5,356 12 | 4,944 50 |
| Candle | 1 | 1,000 00 | ..... | 122 00 |
| Christmas tree | 2 | ..... | 6,500 00 | 264 90 |
| Cigarettes | 55 | 3,277,483 22 | 1,104,278 15 | 86,322 21 |
| Coals | 5 | 27,435 00 | 1,133 45 | 4,446 20 |
| Combustion | 39 | 418,496 39 | 407,795 06 | 70,095 60 |
| Communicative | 129 | 880,164 26 | 379,869 07 | 105,333 98 |
| Defective fireplace | 7 | 30,550 00 | 9,486 00 | 3,151 90 |
| Defective flue | 272 | 495,208 35 | 207,884 43 | 218,068 66 |
| Defective stove | 4 | 20,200 00 | 9,045 74 | 4,914 76 |
| Defective wiring | 74 | 388,320 98 | 466,765 26 | 167,338 50 |
| Electric fixtures | 1 | 961,350 00 | 85,000 00 | 2,509 78 |
| Electric heater | 1 | 7,000 00 | ..... | 666 20 |
| Electric iron and pad | 17 | 73,564 34 | 82,615 32 | 17,665 87 |
| Electric motor | 1 | ..... | 369,356 00 | 6,184 01 |
| Explosion | 3 | 2,050 00 | 2,695 06 | 4,483 01 |
| Explosion furnace | 1 | 17,500 00 | ..... | 1,187 87 |
| Explosion stove | 2 | 31,687 88 | 5,552 67 | 31,250 00 |
| Firecrackers | 16 | 41,680 54 | 4,297 50 | 10,231 23 |
| Forest fire | 7 | 54,300 00 | 106,344 64 | 19,463 84 |
| Fumes, gas | 3 | 1,100 64 | 1,065 60 | 1,455 00 |
| Furnace | 8 | 197,818 20 | 11,538 32 | 4,943 76 |
| Gas | 1 | ..... | 1,500 00 | 500 00 |
| Gas flame | 1 | ..... | ..... | 988 80 |
| Gasoline | 16 | 98,606 26 | 10,364 48 | 22,530 78 |
| Gas lamps | 2 | 1,000 00 | 16,000 00 | 1,382 50 |
| Gas plates | 1 | ..... | ..... | 440 20 |
| Gas tanks | 1 | 3,334 97 | ..... | 1,500 00 |
| Heating plants | 3 | 46,000 00 | 30,012 75 | 8,526 91 |
| Hot box | 1 | 97,000 00 | ..... | 185 19 |
| Incendiary | 27 | 1,509,287 27 | 240,118 95 | 255,636 51 |
| Incubator | 3 | 6,000 00 | 800 00 | 1,609 91 |
| Kerosene | 4 | 1,670 13 | 7,099 05 | 3,961 25 |
| Lamps | 1 | 1,295 96 | 1,082 19 | 1,788 19 |
| Lamps, kerosene | 8 | 79,420 54 | 6,791 55 | 5,693 81 |
| Lantern | 1 | 10,000 00 | 2,500 00 | 316 35 |
| Laundry | 3 | ..... | 2,962 22 | 1,350 00 |
| Lightning | 13 | 34,989 40 | 54,899 25 | 13,818 44 |
| Matches | 23 | 95,710 08 | 24,080 94 | 7,010 91 |
| Oil stove | 20 | 105,581 77 | 21,626 64 | 16,206 38 |
| Overheated stove | 65 | 106,764 19 | 55,620 32 | 69,657 36 |
| Overheated Stovepipe | 9 | 12,251 03 | 6,595 40 | 5,259 23 |
| Oily rags | 1 | 1,500 00 | 900 00 | 128 00 |
| Plumber's torch | 3 | 11,951 61 | ..... | 6,563 90 |

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## FIRE LOSS ADJUSTMENT REPORTS—Continued.

| CAUSE OF FIRE | No. of Fires | Value of Buildings | Value of Contents | Loss Paid |
|---|---|---|---|---|
| Rubbish | 1 | $140,000 00 | $..... | $134 97 |
| Shavings | 1 | 24,500 00 | 93,700 00 | 183 25 |
| Short circuit | 9 | 1,623,675 00 | 27,506 26 | 13,114 69 |
| Sparks—drill | 1 | 1,350,000 00 | ..... | 264 04 |
| Sparks | 15 | 576,054 67 | 349,352 82 | 63,438 89 |
| Engine | 1 | ..... | 8,580 00 | 429 00 |
| Furnace | 2 | 14,000 00 | 2,548 83 | 1,822 00 |
| Boiler | 3 | 6,000 00 | 17,205 70 | 5,057 58 |
| Motor | 4 | ..... | 266,000 00 | 1,997 85 |
| Machinery | 1 | ..... | ..... | 873 95 |
| Roof | 112 | 301,933 86 | 238,529 16 | 148,824 87 |
| Shovel | 1 | 3,500 00 | ..... | 439 17 |
| Stove or fireplace | 14 | 25,889 26 | 8,958 15 | 8,821 03 |
| Tar | 3 | 1,188 05 | 734 20 | 1,211 03 |
| Tumbler | 1 | 1,150 00 | 5,500 00 | 696 06 |
| Wax melting | 1 | ..... | 3,000 00 | 1,000 00 |
| Unknown | 350 | 4,360,160 72 | 4,204,934 12 | 1,302,520 52 |
| TOTALS | 1,411 | $19,290,906 70 | $9,537,756 33 | $2,784,058 53 |

## FARM PROPERTY.

| CAUSE OF FIRE | No. of Fires | Buildings | Contents | Adjustment |
|---|---|---|---|---|
| Brooder | 1 | $..... | $1,500 00 | $180 00 |
| Cigarettes | 3 | 4,800 00 | 14,546 27 | 3,070 87 |
| Combustion | 2 | 1,202 69 | 201 00 | 187 02 |
| Communicated | 7 | 12,113 14 | 3,540 30 | 11,488 87 |
| Defective Wiring | 2 | 212,173 80 | 46,536 00 | 9,410 37 |
| Explosion—Stove | 3 | ..... | 147,940 00 | 8,333 56 |
| Explosion—Gas | 2 | ..... | 52,968 97 | 2,491 97 |
| Gasoline | 3 | 1,432 70 | 306 80 | 850 71 |
| Heating Plant | 1 | 3,000 00 | 19,275 60 | 1,587 80 |
| Incendiary | 6 | 8,059 52 | 13,883 82 | 15,592 95 |
| Lantern | 2 | 2,200 00 | 2,759 70 | 3,659 70 |
| Lightning | 3 | 13,914 14 | 2,459 09 | 2,967 00 |
| Matches | 18 | 19,487 16 | 52,111 67 | 19,274 38 |
| Oil stoves | 5 | 2,650 00 | 26,225 00 | 3,495 00 |
| Sparks—On roof | 2 | 16,426 48 | 84,607 26 | 51,910 79 |
| Sparks | 14 | ..... | 196,059 53 | 24,717 55 |
| Smut | 9 | 11,226 17 | 46,000 00 | 7,616 85 |
| Unknown | 53 | 107,077 59 | 1,014,989 32 | 172,585 76 |
| TOTALS | 136 | $415,763 38 | $1,725,910 23 | $339,371 15 |

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## FIRE INSURANCE IN THE STATE OF WASHINGTON.

The following table shows the annual increase in fire insurance business transacted in the state for the twenty-year period ending December 31, 1920.

**FIRE INSURANCE IN THE STATE OF WASHINGTON, 1901-1920.**

| YEAR | Net Risks Written | Net Premimums Written | Average Rate per $100 | Losses Paid | Loss Ratio |
|---|---|---|---|---|---|
| 1901 | $126,872,287 14 | $2,104,901 34 | $1.659 | $848,063 80 | .402 |
| 1902 | 150,010,184 23 | 2,639,492 44 | 1.759 | 1,044,340 76 | .395 |
| 1903 | 163,018,848 75 | 3,036,420 83 | 1.862 | 1,562,511 24 | .514 |
| 1904 | 194,633,776 26 | 3,537,213 77 | 1.817 | 1,255,800 77 | .355 |
| 1905 | 215,806,321 52 | 3,761,756 12 | 1.743 | 1,647,761 06 | .438 |
| 1906 | 204,290,890 00 | 4,367,458 78 | 2.137 | 1,371,798 09 | .314 |
| 1907 | 269,024,001 86 | 4,978,912 00 | 1.850 | 1,757,595 00 | .353 |
| 1908 | 272,723,062 14 | 5,121,977 00 | 1.878 | 1,854,414 00 | .362 |
| 1909 | 300,444,204 33 | 5,657,335 60 | 1.882 | 2,658,208 98 | .469 |
| 1910 | 308,555,399 00 | 5,730,459 23 | 1.887 | 3,187,070 56 | .556 |
| 1911 | 310,963,310 32 | 5,786,449 04 | 1.860 | 2,942,482 49 | .508 |
| 1912 | 286,180,924 41 | 5,364,618 46 | 1.874 | 2,886,361 34 | .538 |
| 1913 | 329,870,427 70 | 5,771,769 38 | 1.749 | 3,285,659 92 | .569 |
| 1914 | 351,595,111 81 | 6,185,550 21 | 1.759 | 4,740,498 15 | .604 |
| 1915 | 355,758,280 29 | 5,999,621 87 | 1.686 | 3,652,325 09 | .608 |
| 1916 | 413,944,467 97 | 6,525,014 25 | 1.576 | 3,076,692 28 | .471 |
| 1917 | 499,602,511 94 | 8,215,189 46 | 1.644 | 2,639,389 13 | .321 |
| 1918 | 574,877,730 90 | 9,996,278 95 | 1.738 | 3,460,175 86 | .346 |
| 1919 | 659,666,872 34 | 11,478,054 55 | 1.739 | 3,602,704 48 | .313 |
| 1920 | 778,959,285 26 | 12,883,719 82 | 1.653 | 4,732,900 90 | .367 |
| TOTALS | $6,761,797,898 17 | $119,140,193 10 | $1.761 | $51,206,758 87 | .429 |

## FINANCIAL TRANSACTIONS FOR CALENDAR YEAR 1920.

### RECEIPTS.

Receipts of the insurance department for the fiscal year ending December 31, 1920, the whole amount of which has been paid over to the state treasurer pursuant to law.

| | | |
|---|---|---|
| **FIRE AND MARINE INSURANCE COMPANIES:** | | |
| Filing annual statements | $3,790 00 | |
| Issuing certificates of authority | 2,403 66 | |
| Tax on premium income: | | |
| Fire | 241,319 48 | |
| Marine | 27,700 71 | |
| Miscellaneous | 32,416 41 | |
| Issuing agents' licenses | 22,078 00 | |
| Miscellaneous filing fees | 1,126 00 | |
| Miscellaneous fees for service | 90 80 | |
| | | $330,925 06 |
| **LIFE INSURANCE COMPANIES:** | | |
| Filing annual statements | $1,235 00 | |
| Issuing certificates of authority | 910 00 | |
| Tax on premium income: | | |
| Life | 286,486 10 | |
| Miscellaneous | 71,381 93 | |
| Issuing agents' licenses | 9,293 00 | |
| Miscellaneous filing fees | 201 00 | |
| Miscellaneous fees for service | 839 50 | |
| | | $370,346 53 |

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| | | |
|---|---|---|
| **MISCELLANEOUS INSURANCE COMPANIES:** | | |
| Filing annual statements | $1,090 00 | |
| Issuing certificates of authority | 597 00 | |
| Tax on premium income | 22,965 69 | |
| Issuing agents' licenses | 6,980 00 | |
| Miscellaneous filing fees | 370 00 | |
| Miscellaneous fees for service | 5 15 | |
| | | $32,007 84 |
| **FRATERNAL INSURANCE ASSOCIATIONS:** | | |
| Filing annual statements and issuing certificates of authority | $490 00 | |
| Miscellaneous fees for service | 157 20 | |
| | | $647 20 |
| **AGENTS FOR UNAUTHORIZED COMPANIES:** | | |
| Issuing agents' licenses | $1,600 00 | |
| Tax on premium income: | | |
| Fire | 2,043 15 | |
| Marine | 869 06 | |
| Miscellaneous | 617 61 | |
| | | $5,129 82 |
| **MISCELLANEOUS:** | | |
| Brokers' licenses | $3,700 00 | |
| Solicitors' licenses | 4,602 00 | |
| Adjusters' licenses | 960 00 | |
| Service of process | 264 00 | |
| Miscellaneous fees for service | 132 03 | |
| Miscellaneous filing fees | 4 00 | |
| | | $9,662 03 |
| Total receipts | | $748,718 48 |

**SUMMARY OF RECEIPTS.**

| | | |
|---|---|---|
| Tax on premiums written | $685,800 14 | |
| Filing and checking companies' statements | 6,115 00 | |
| Issuing companies' certificates of authority | 4,400 66 | |
| Issuing agents' and solicitors' licenses | 42,953 00 | |
| Issuing licenses to agents for unauthorized companies | 1,600 00 | |
| Issuing brokers' licenses | 3,700 00 | |
| Issuing adjusters' licenses | 960 00 | |
| Filing articles of incorporation, charters, by-laws, powers of attorney, and miscellaneous fees for service | 2,925 68 | |
| Service of process | 264 00 | |
| | | $748,718 48 |

**EXPENDITURES.**

| | | |
|---|---|---|
| January 1, 1920, to December 31, 1920: | | |
| Salary of commissioner | $3,000 00 | |
| Salary of deputy commissioner and all other employees | 23,663 33 | |
| Examination of insurance companies | 2,439 67 | |
| Supplies, material and service | 10,803 42 | |
| Investigation of supposed incendiary fires | 6,346 63 | |
| Capital outlay | 256 90 | |
| Total expenditures | | $46,509 95 |
| Balance of receipts over expenditures | | $702,208 53 |

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## DISTRIBUTION OF RECEIPTS AND EXPENSES OF THE INSURANCE DEPARTMENT FOR THE BIENNIUM ENDING MARCH 31, 1921.

### RECEIPTS.

| | | |
|---|---|---|
| **Annual Fees—** | | |
| Certificate of authority | $8,246 66 | |
| Filing annual statement | 12,190 00 | |
| Miscellaneous filing fees | 3,052 00 | |
| **License Fees—** | | |
| Fire companies | 42,838 00 | |
| Life companies | 17,304 00 | |
| Miscellaneous companies | 13,006 00 | |
| Solicitors | 8,620 00 | |
| Adjusters | 1,820 00 | |
| Brokers | 6,600 00 | |
| Unauthorized companies | 2,800 00 | |
| **Premium Tax—** | | |
| Fire | 457,760 74 | |
| Marine | 50,541 32 | |
| Life | 616,041 63 | |
| Miscellaneous | 256,963 71 | |
| **Miscellaneous Fees—** | | |
| Service of process | 562 00 | |
| Total | | $1,501,201 61 |

### DISBURSEMENTS.

**Distribution of Expenditures.**

| | | |
|---|---|---|
| **General Expense—** | | |
| Account No. 1, salary of Commissioner | $6,000 00 | |
| Account No. 2, clerk hire | 49,596 40 | |
| Account No. 3, transportation | 5,765 60 | |
| Account No. 4, subsistence and lodging | 8,522 76 | |
| Account No. 5, general office supplies | 1,179 93 | |
| Account No. 6, telegraph and telephone | 793 72 | |
| Account No. 7, postage | 1,980 24 | |
| Account No. 8, stationery and printing | 8,396 40 | |
| Account No. 9, other expenses | 7,279 09 | |
| **Maintenance Expense—** | | |
| Account No. 32, utility equipment | 1,112 18 | |
| **Capital Outlay—** | | |
| Account No. 42, furniture and equipment | 21 00 | |
| Total disbursements | | $90,647 32 |
| Total receipts over expenses during biennium ending March 31, 1921 | | $1,400,554 29 |

### DEPOSITS OF SECURITIES.

Under the state deposit laws relating to insurance companies, the companies named below have registered and deposited with the state treasurer, through the insurance department, under the date of December 31, 1920, securities for the protection of all policyholders in amounts as follows:

| | |
|---|---|
| American Casualty Company, Tacoma | $10,000 00 |
| Canton Insurance Office, Ltd., Canton, China | 200,000 00 |
| Mason County Abstract & Title Co., Shelton | 10,550 00 |
| New World Life Insurance Company, Spokane | 1,197,067 80 |

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| | |
|---|---|
| North Carolina Home Insurance Co., Raleigh, N. C. | 11,000 00 |
| Northern Life Insurance Company, Seattle | 1,120,985 33 |
| Northwestern Mutual Fire Association, Seattle | 250,000 00 |
| Northwestern Title Company, Spokane | 91,500 00 |
| Occidental Life Insurance Co., Los Angeles, Cal. | 346,250 00 |
| Washington Title Insurance Company, Seattle | 151,000 00 |
| Western Union Life Insurance Co., Spokane | 3,463,659 28 |

## COMPANIES ADMITTED TO TRANSACT BUSINESS IN THE STATE OF WASHINGTON DURING THE YEAR 1920.

### FIRE AND MARINE COMPANIES.

L'Abeille Fire Insurance Company, Paris, France. United States Branch Office, 17 Custom House Street, Providence, R. I. Incorporated May 27, 1857. Authorized in Washington June 22, 1920, to transact a fire insurance business. Deposit capital, $200,000.00; admitted assets, $1,079,419.57; surplus to policyholders, $477,441.09.

The Allemannia Fire Insurance Company of Pittsburg, 316 Fourth Avenue, Pittsburg, Pennsylvania. Incorporated April 27, 1868. Authorized in Washington August 23, 1920, to transact a fire insurance business. Capital stock, $200,000.00; admitted assets, $2,713,622.31; surplus to policyholders, $1,287,279.66.

Alliance Assurance Company, Ltd., London, England. United States Manager, Chubb and Son, 5 and 7 South William Street, New York, New York. Incorporated August 4, 1824. Authorized in Washington August 23, 1920, to transact marine and motor vehicle insurance. Deposit capital, $200,000.00; admitted assets, $1,602,286.56; surplus to policyholders, $716,515.86.

American Equitable Assurance Company of New York, 68 William Street, New York, New York. Incorporated April 4, 1918. Authorized in Washington July 20, 1920, to transact fire, marine, fidelity and surety as it relates to the insuring the performance of automobile contracts of sale and/or chattel mortgage, and motor vehicle insurance. Capital stock, $400,000.00; admitted assets, $1,980,217.71; surplus to policyholders, $801,176.87.

American National Fire Insurance Company, Columbus, Ohio. Incorporated September 15, 1914. Authorized in Washington November 29, 1920, to transact a fire insurance business. Capital stock, $500,000.00; admitted assets, $1,091,422.00; surplus to policyholders, $799,348.91.

The British General Insurance Company, Ltd., London, England. United States Manager, Henry W. Brown, 80 Maiden Lane, New York, New York. Incorporated in January, 1914. Authorized in Washington October 11, 1920, to transact a fire insurance business. Deposit capital, $200,000.00; admitted assets, $567,700.78; surplus to policyholders, $550,363.08.

Big Bend Mutual Fire Insurance Company, Wilson Creek, Washington. Incorporated June 17, 1920. Authorized in Washington June 19, 1920, to transact a fire insurance business on the mutual assessment plan.

Fitchburg Mutual Fire Insurance Company, 781 Main Street, Fitchburg, Massachusetts. Incorporated March 23, 1874. Authorized in Washington, June 21, 1920, to transact a fire insurance business. Admitted assets, $372,653.10; surplus to policyholders, $106,085.40.

Great Lakes Insurance Company, 960 Insurance Exchange, 175 West Jackson Boulevard, Chicago, Illinois. Incorporated August 11, 1917. Authorized in Washington July 13, 1920, to transact a fire insurance business. Capital stock, $400,000.00; admitted assets, $900,208.45; surplus to policyholders, $760,390.32.

The Hardware Dealers Mutual Fire Association of Pennsylvania, Huntingdon, Pennsylvania. Incorporated October 3, 1902. Authorized in Washington August 23, 1920, to transact a fire insurance business. Admitted assets, $282,319.05; surplus to policyholders, $152,337.16.

The Henry Clay Fire Insurance Company, Lexington, Kentucky. Incorporated March 1, 1910. Authorized in Washington October 1, 1920, to transact a fire insurance business. Capital stock, $450,000.00; admitted assets, $1,031,790.73; surplus to policyholders, $668,576.62.

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Knickerbocker Insurance Company of New York, 68 William Street, New York, New York. Incorporated January 23, 1913. Authorized in Washington June 22, 1920, to transact fire and marine insurance. Capital stock, $500,000.00; admitted assets, $1,511,175.78; surplus to policyholders, $531,054.07.

Liberty Fire Insurance Company, 523 Title Guaranty Building, St. Louis, Missouri. Incorporated February 25, 1919. Authorized in Washington June 29, 1920, to transact a fire insurance business. Capital stock, $200,000.00; admitted assets, $573,744.20; surplus to policyholders, $410,488.28.

London & Scottish Assurance Corporation, Ltd., London, England. United States Manager, Horatio N. Kelsey, 206 Broadway, New York, New York. Incorporated 1862. Authorized in Washington July 27, 1920, to transact fire, marine, fidelity and surety as it relates to the insuring the performance of automobile contracts and/or chattel mortgages, and motor vehicle insurance. Deposit capital, $400,000.00; admitted assets, $1,320,176.71; surplus to policyholders, $924,860.97.

Mechanics Insurance Company of Philadelphia, 500-502 Walnut Street, Philadelphia, Pennsylvania. Incorporated April 13, 1854. Authorized in Washington June 14, 1920, to transact fire, fidelity and surety as it relates to the insuring the performance of automobile contracts and/or chattel mortgages, and motor vehicle insurance. Capital stock, $250,000.00; admitted assets, $1,894,643.75; surplus to policyholders, $531,054.07.

The National Hardware Dealers Mutual Fire Insurance Company, Huntingdon, Pennsylvania. Incorporated November 3, 1903. Authorized in Washington August 23, 1920, to transact a fire insurance business. Admitted assets, $262,318.16; surplus to policyholders, $124,137.10.

North Carolina Home Insurance Company, 901 Commercial Bank Building, Raleigh, North Carolina. Incorporated 1868. Authorized in Washington June 28, 1920, to transact fire, marine, and motor vehicle insurance. Capital stock, $400,000.00; admitted assets, $898,802.92; surplus to policyholders, $672,163.96.

Pittsburg Fire Insurance Company, 316 Fourth Avenue, Pittsburg, Pennsylvania. Incorporated February 10, 1851. Authorized in Washington December 30, 1920, to transact a fire insurance business. Capital stock, $200,000.00; admitted assets, $665,133.20; surplus to policyholders, $280,800.95.

Scandinavian American Assurance Corporation, Ltd., Christiana, Norway. United States Managers, F. H. and C. R. Osborn, 72 Beaver Street, New York, New York. Incorporated June 17, 1916. Authorized in Washington June 3, 1920, to transact fire and marine insurance. Deposit capital, $400,000.00; admitted assets, $3,701,043.92; surplus to policyholders, $1,039,936.46.

The Sea Insurance Company, Ltd., Liverpool, England. United States Manager, Chubb and Son, Inc., 5 and 7 South William Street, New York, New York. Incorporated December 31, 1875. Authorized in Washington July 21, 1920, to transact marine and motor vehicle insurance. Deposit capital, $200,000.00; admitted assets, $3,004,558.98; surplus to policyholders, $996,765.13.

Victory Insurance Company of Philadelphia, N. W. Corner Fourth and Walnut Streets, Philadelphia, Pennsylvania. Incorporated August 20, 1919. Authorized in Washington January 14, 1920, to transact fire and marine insurance. Capital stock, $500,000.00; admitted assets, $1,003,490.29; surplus to policyholders, $1,003,490.29.

The Washington Marine Insurance Company, 51 Beaver Street, New York, New York. Incorporated June 17, 1918. Authorized in Washington April 23, 1920, to transact fire, marine and motor vehicle insurance. Capital stock, $400,000.00; admitted assets, $2,168,566.67; surplus to policyholders, $623,718.10.

The World Auxiliary Insurance Corporation, Ltd., London, England. United States Managers, Marsh and McLennon, 175 West Jackson Boulevard, Chicago, Illinois. Incorporated September 18, 1919. Authorized in Washington August 30, 1920, to transact fire, motor vehicle and explosion insurance. Deposit capital, $219,000.00; admitted assets, $541,072.19; surplus to policyholders, $541,072.19.

Wichita Great Western Underwriters, Wichita Falls, Texas. Authorized in Washington December 28, 1920, to transact a fire insurance business. Admitted assets, $84,723.55; surplus to policyholders, $15,474.94. Certificate of authority cancelled December 28, 1920.

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### LIFE AND MISCELLANEOUS COMPANIES.

Central Life Assurance Society of the U. S. (Mutual), Central Life Building, Des Moines, Iowa. Incorporated May 10, 1919. Authorized in Washington January 5, 1920, to transact a life insurance business. Admitted assets, $7,982,899.08; surplus to policyholders, $413,494.38.

Columbia Casualty Company, 59 John Street, New York, New York. Incorporated February 4, 1920. Authorized in Washington, June 29, 1920, to transact accident and health, fidelity and surety, liability, plate glass, boiler and machinery, burglary, and motor vehicle insurance. Capital stock, $800,000.00; admitted assets, $1,199,922.74; surplus to policyholders, $1,199,922.74.

Continental Life Insurance Company, Lathrop Building, Kansas City, Missouri. Incorporated March 31, 1907. Authorized in Washington March 17, 1920, to transact life and accident and health insurance. Capital stock, $490,000.00; admitted assets, $3,566,304.16; surplus to policyholders, $568,834.17.

Hartford Live Stock Insurance Company, 58 Maiden Lane, New York, New York. Incorporated August, 1916. Authorized in Washington April 5, 1920, to transact live stock insurance. Capital stock, $500,000.00; admitted assets, $1,092,068.05; surplus to policyholders, $919,120.54.

Lion Bonding and Surety Company, Omaha, Nebraska. Incorporated November 2, 1907. Authorized in Washington June 3, 1920, to transact accident and health, fidelity and surety, plate glass, burglary, and motor vehicle insurance, except against the hazard of fire. Capital stock, $600,000.00; admitted assets, $1,279,782.60; surplus to policyholders, $780,182.24.

Norwich Union Indemnity Company, New York, New York. Incorporated September 20, 1919. Authorized in Washington March 1, 1920, to transact liability, plate glass, burglary, team and vehicle, and motor vehicle insurance. Capital stock, $500,000.00; admitted assets, $1,065,099.00; surplus to policyholders, $1,036,520.71.

Pacific Automobile Indemnity Exchange, 766 Mills Building, San Francisco, California. Incorporated July 30, 1912. Authorized in Washington July 28, 1920, to transact motor vehicle insurance. Admitted assets, $376,417.05; reserve for unusual losses, $80,768.46.

Union Indemnity Company, New Orleans, Louisiana. Incorporated December 6, 1919. Authorized in Washington September 15, 1920, to transact accident and health, fidelity and surety, plate glass, and burglary insurance. Capital stock, $1,000,000.00; admitted assets, $2,136,370.78; surplus to policyholders, $1,755,324.65.

### FRATERNAL ASSOCIATIONS.

Lutheran Brotherhood, 938 Securities Building, Minneapolis, Minnesota. Incorporated June 13, 1917. Authorized in Washington December 15, 1920, to transact a fraternal life insurance business.

## COMPANIES WHICH WITHDREW FROM THE STATE OF WASHINGTON DURING THE YEAR 1920.

### FIRE AND MARINE COMPANIES.

Lumber Manufacturers' Inter-Insurance Association of New York. Certificate not renewed April 1, 1920.

Wichita Great Western Underwriters, Wichita Falls, Texas. Certificate of authority cancelled December 28, 1920.

### LIFE AND MISCELLANEOUS COMPANIES.

California State Life Insurance Company, Sacramento, California. Certificate not renewed April 1, 1920.

Central Life Assurance Society of the U. S. reinsured in the Central Life Assurance Society of the U. S. (Mutual) January 5, 1920.

Great Eastern Casualty Company, New York, New York. Reinsured in the Union Indemnity Company, 55 Johns Street, New York, New York, September 15, 1920.

Respectfully submitted,

H. O. FISHBACK,
*State Insurance Commissioner and ex-officio State Fire Marshal.*

Olympia, Washington, June 30, 1921.

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## STOCK FIRE AND MARINE INSURANCE COMPANIES AUTHORIZED TO TRANSACT BUSINESS IN THE STATE OF WASHINGTON DURING THE YEAR ENDING DECEMBER 31, 1920.

| NAME OF COMPANY | Location | When Authorized | When Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | ‡ Class of Business |
|---|---|---|---|---|---|---|---|
| Abeille Fire Insurance Company | Paris, France | June 22, 1920 | May 27, 1857 | *$200,000 00 | $1,335,130 66 | $345,706 18 | 1. |
| Aetna Insurance Company | Hartford, Conn. | June 26, 1890 | June, 1819 | 5,000,000 00 | 40,872,541 70 | 15,214,909 75 | 1, 2, 5, 13½, 14. |
| Agricultural Insurance Company | Watertown, N. Y. | Oct. 1, 1897 | Jan. 10, 1853 | 1,000,000 00 | 7,492,209 76 | 2,614,092 61 | 1, 2, 5, 13½, 14. |
| Allemannia Fire Insurance Company | Pittsburg, Pa. | Aug. 23, 1920 | Apr. 27, 1868 | 500,000 00 | 2,975,861 78 | 1,316,930 77 | 1. |
| Alliance Assurance Company, Ltd. | London, England | Aug. 23, 1920 | Aug. 4, 1824 | * 200,000 00 | 1,555,434 88 | 545,823 56 | 2, 13½. |
| Alliance Insurance Co. of Philadelphia | Philadelphia, Pa. | Jan. 9, 1906 | Dec. 5, 1904 | 1,000,000 00 | 5,399,868 47 | 2,261,881 95 | 1, 2, 5, 13½, 14. |
| American Alliance Insurance Company | New York, N. Y. | Mar. 13, 1897 | Feb. 8, 1897 | 1,000,000 00 | 3,456,177 15 | 1,969,547 43 | 1, 2, 5, 13½, 14. |
| American Central Insurance Company | St. Louis, Mo. | July 19, 1890 | Feb., 1853 | 1,000,000 00 | 6,801,105 81 | 2,121,353 72 | 1,2, 5, 13½, 14. |
| American Druggists' Fire Insurance Co. | Cincinnati, O. | July 12, 1909 | Feb. 6, 1906 | 300,000 00 | 706,757 25 | 627,636 98 | 1. |
| American Eagle Fire Insurance Company | New York, N. Y. | Sept. 7, 1915 | Aug., 1915 | 1,000,000 00 | 4,279,175 81 | 1,918,526 82 | 1, 2, 5, 13½, 14. |
| American Equitable Assurance Co. of N. Y. | New York, N. Y. | July 20, 1920 | Apr. 4, 1918 | 500,000 00 | 2,904,674 78 | 1,137,714 40 | 1, 2, 5, 13½. |
| American Insurance Company | Newark, N. J. | Sept. 15, 1890 | Feb. 20, 1846 | 2,000,000 00 | 16,424,415 66 | 4,906,181 48 | 1, 2, 13½, 14. |
| American Merchant Marine Insurance Co. | New York, N. Y. | May 9, 1919 | Dec., 1915 | (No statement filed—Certificate not renewed 1921) | | | 1, 2, 13½. |
| American National Fire Insurance Co. | Columbus, Ohio | Nov. 29, 1920 | Sept. 15, 1914 | 500,000 00 | 1,282,890 16 | 761,700 49 | 1. |
| Assurance Company of America | New York, N. Y. | July 28, 1919 | Feb. 25, 1897 | 200,000 00 | 1,205,905 50 | 700,905 25 | 1, 5, 13½. |
| Atlas Assurance Company, Ltd. | London, England | Jan. 19, 1891 | 1808 | * 300,000 00 | 5,896,711 15 | 1,586,492 33 | 1, 5, 13½, 14. |
| Automobile Insurance Co. of Hartford | Hartford, Conn. | May 8, 1914 | June 13, 1907 | 2,000,000 00 | 11,896,417 46 | 3,724,512 86 | 1, 2, 5, 13½, 14. |
| Bankers & Shippers Insurance Company | New York, N. Y. | Sept. 23, 1919 | Dec. 23, 1918 | 1,000,000 00 | 4,138,612 74 | 1,974,154 33 | 1, 2, 5, 13½. |
| Boston Insurance Company | Boston, Mass. | Aug. 29, 1908 | Dec. 23, 1873 | 1,000,000 00 | 18,616,501 09 | 4,656,315 73 | 1, 2, 5, 13½. |
| British America Assurance Company | Toronto, Canada | Aug. 24, 1891 | Feb. 13, 1833 | * 200,000 00 | 2,209,088 83 | 533,008 88 | 1, 2, 5, 13½. |
| British & Foreign Marine Ins. Co., Ltd. | Liverpool, England | Aug. 7, 1890 | Feb., 1863 | * 200,000 00 | 2,894,910 14 | 879,150 31 | 2. |
| British General Insurance Company, Ltd. | London, England | Oct. 11, 1920 | Jan., 1914 | * 200,000 00 | 757,702 50 | 524,837 96 | 1. |
| Caledonian Insurance Company | Edinburgh, Scot. | Sept. 15, 1890 | 1805 | * 200,000 00 | 3,507 178 57 | 921,822 19 | 1, 13½, 14. |
| California Insurance Company | San Francisco, Cal. | July 17, 1905 | 1861 | 1,000,000 00 | 3,395,794 36 | 1,615,514 07 | 1, 2, 5, 13½, 14. |
| Camden Fire Insurance Association | Camden, N. J. | June 22, 1911 | March, 1841 | 1,250,000 00 | 7,346,652 56 | 2,263,447 21 | 1, 2, 13½, 14. |
| Canton Insurance Office, Ltd. | Hong Kong, China | Sept. 7, 1899 | Dec. 15, 1881 | * 200,000 00 | 4,366,183 19 | 3,354,052 63 | 2. |
| Central NationalFire Insurance Company | Des Moines, Iowa | June 17, 1918 | Nov., 1916 | 500,000 00 | 1,213,982 14 | 750,537 33 | 1, 2. |
| Century Insurance Company, Ltd. | Edinburgh, Scot. | July 25, 1912 | Apr. 17, 1885 | * 200,000 00 | 1,047,952 86 | 540,081 10 | 1. |
| Citizens Insurance Company | St. Louis, Mo. | May 7, 1901 | Feb. 2, 1837 | 200,000 00 | 1,174,872 13 | 450,228 28 | 1. |
| City of New York Insurance Company | New York, N. Y. | May 20, 1909 | Apr. 12, 1905 | 1,000,000 00 | 2,933,137 99 | 1,716,003 51 | 1, 2, 5, 13½. |
| Cleveland National Fire Insurance Co. | Cleveland, Ohio | Sept. 15, 1919 | Oct. 14, 1911 | 839,580 00 | 1,937 727 80 | 1,159,865 48 | 1, 2. |

* Deposit capital.

‡ Class 1, Fire Insurance; Class 2, Marine Insurance; Class 5, Fidelity and Surety Insurance, as it relates to the insuring the performance of automobile contracts of sale and | or chattel mortgages; Class 10, Sprinkler Leakage Insurance; Class 13½, Motor Vehicle Insurance; Class 14, Miscellaneous Insurance, including strike, riot and civil commotion insurance.

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**Stock Fire and Marine Insurance Companies Authorized to Transact Business in Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Location | When Authorized | When Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | ‡ Class of Business |
|---|---|---|---|---|---|---|---|
| Colonial Assurance Co. of City of N. Y.... | New York, N. Y..... | Oct. 18, 1910 | June 15, 1896 | $200,000 00 | $869,057 80 | $493,377 47 | 1. |
| Columbia Insurance Company..... | Jersey City, N. J... | Apr. 1, 1918 | Mar. 21, 1901 | 400,000 00 | 2,109,194 06 | 786,013 06 | 1, 2, 13½, 14. |
| Commercial Union Assurance Co., Ltd..... | London, England... | June 26, 1890 | Sept. 28, 1861 | * 800,000 00 | 14,284,988 66 | 4,546,640 65 | 1, 2, 5, 13½. |
| Commercial Union Fire Insurance Co..... | New York, N. Y..... | Mar. 17, 1904 | Oct. 30, 1890 | 200,000 00 | 2,041,214 23 | 510,706 13 | 1. |
| Commonwealth Insurance Co. of N. Y..... | New York, N. Y..... | Aug. 16, 1907 | Aug. 23, 1886 | 500,000 00 | 4,371,580 81 | 1,778,504 96 | 1, 2, 5, 13½, 14. |
| Concordia Fire Insurance Company..... | Milwaukee, Wis..... | Oct. 9, 1903 | Mar. 7, 1870 | 750,000 00 | 4,640,812 52 | 1,359,142 17 | 1, 2, 5, 13½. |
| Connecticut Fire Insurance Company..... | Hartford, Conn.... | Sept. 10, 1890 | June, 1850 | 1,000,000 00 | 12,142,182 37 | 4,270,958 60 | 1, 2, 5, 13½, 14. |
| Continental Insurance Company..... | New York, N. Y.... | June 26, 1890 | Jan., 1853 | 10,000,000 00 | 40,857,877 57 | 19,047,272 00 | 1, 2, 5, 13½, 14. |
| County Fire Insurance Co. of Philadelphia. | Philadelphia, Pa.... | Oct. 18, 1915 | May 31, 1832 | 400,000 00 | 1,067,025 08 | 628,242 41 | 1. |
| Detroit Fire & Marine Insurance Co..... | Detroit, Mich..... | June 8, 1912 | Feb. 1, 1886 | 500,000 00 | 3,264,973 08 | 1,798,315 77 | 1. |
| Dubuque Fire & Marine Insurance Co..... | Dubuque, Iowa.... | Apr. 7, 1909 | July 18, 1883 | 500,000 00 | 3,077,945 50 | 978,976 38 | 1. |
| Eagle, Star & British Dom. Ins. Co., Ltd.. | London, England... | Oct. 10, 1917 | Sept. 15, 1904 | * 410,000 00 | 5,082,435 04 | 993,191 81 | 1, 2, 5, 13½, 14. |
| Equitable Fire & Marine Insurance Co..... | Providence, R. I.... | May 19, 1908 | May, 1859 | 1,000,000 00 | 3,267,661 84 | 2,077,115 96 | 1, 2, 5, 13½, 14. |
| Federal Insurance Company..... | Jersey City, N. J... | Jan. 1, 1906 | Feb. 1, 1901 | 1,000,000 00 | 6,405,419 62 | 2,338,350 09 | 1, 2, 5, 13½. |
| Fidelity-Phenix Fire Ins. Co. of N. Y..... | New York, N. Y.... | Mar. 10, 1910 | Feb. 20, 1910 | 2,500,000 00 | 27,863,468 38 | 8,186,208 20 | 1, 2, 5, 13½, 14. |
| Fire Association of Philadelphia..... | Philadelphia, Pa... | July 19, 1890 | Mar. 27, 1820 | 1,000,000 00 | 16,199,775 72 | 4,987,713 57 | 1, 2, 5, 13½, 14. |
| Fireman's Fund Insurance Company..... | San Francisco, Cal. | July 7, 1890 | May 6, 1863 | 3,000,000 00 | 24,238,620 79 | 8,192,075 16 | 1, 2, 5, 13½, 14. |
| Firemen's Insurance Company..... | Newark, N. J..... | Feb. 15, 1908 | Dec. 3, 1855 | 1,250,000 00 | 9,733,168 95 | 3,336,742 08 | 1, 2, 13½. |
| Franklin Fire Insurance Company..... | Philadelphia, Pa.... | June 30, 1890 | Apr. 22, 1829 | 1,000,000 00 | 6,347,275 22 | 2,079,326 81 | 1, 2, 5, 13½, 14. |
| General Fire Assurance Company..... | Paris, France..... | July 11, 1911 | 1819 | * 316,000 00 | 1,717,405 59 | 567,611 42 | 1. |
| Girard Fire & Marine Insurance Co..... | Philadelphia, Pa... | June 1, 1904 | March, 1853 | 500,000 00 | 3,231,570 38 | 674,841 63 | 1, 2. |
| Glens Falls Insurance Company..... | Glens Falls, N. Y... | Jan. 2, 1900 | 1849 | 1,000,000 00 | 10,100,509 32 | 3,713,139 81 | 1, 2, 5, 13½, 14. |
| Globe & Rutgers Fire Insurance Company.. | New York, N. Y.... | Apr. 7, 1903 | Feb. 9, 1899 | 700,000 00 | 42,765,374 55 | 12,061,311 89 | 1, 2, 5, 13½, 14. |
| Granite State Fire Insurance Company..... | Portsmouth, N. H.. | Feb. 5, 1910 | July 17, 1895 | 200,000 00 | 1,895,023 67 | 625,529 94 | 1. |
| Great American Insurance Company..... | New York, N. Y.... | Sept. 22, 1890 | Mar. 7, 1872 | 10,000,000 00 | 40,858,912 09 | 20,013,906 14 | 1, 2, 5, 13½, 14. |
| Great Lakes Insurance Company..... | Chicago, Illinois... | July 13, 1920 | Aug. 11, 1917 | 400,000 00 | 1,158,757 83 | 740,900 05 | 1. |
| Hanover Fire Insurance Company..... | New York, N. Y.... | Nov. 3, 1890 | April, 1852 | 1,000,000 00 | 7,000,130 85 | 1,973,235 53 | 1, 5, 13½. |
| Hartford Fire Insurance Company..... | Hartford, Conn.... | June 26, 1890 | May, 1810 | 4,000,000 00 | 55,626,948 35 | 17,158,288 53 | 1, 2, 13½, 14. |
| Henry Clay Fire Insurance Co., The..... | Lexington, Ky..... | Sept. 30, 1920 | Mar. 1, 1910 | 450,000 00 | 1,168,937 50 | 614,332 88 | 1. |
| Home Fire & Marine Insurance Co..... | San Francisco, Cal. | Apr. 1, 1918 | Sept. 9, 1864 | 500,000 00 | 2,905,015 99 | 829,261 20 | 1, 2, 5, 13½, 14. |
| Home Insurance Company..... | New York, N. Y.... | June 26, 1890 | Apr. 13, 1853 | 6,000,000 00 | 62,015,133 35 | 18,451,744 24 | 1, 2, 5, 13½, 14. |
| Hudson Insurance Company..... | New York, N. Y.... | Feb. 13, 1919 | Jan. 25, 1918 | 500,000 00 | 2,535,823 07 | 1,106,098 15 | 1, 2, 14. |

* Deposit capital.

‡ Class 1, Fire Insurance; Class 2, Marine Insurance; Class 5, Fidelity and Surety Insurance, as it relates to the insuring the performance of automobile contracts of sale and | or chattel mortgages; Class 10, Sprinkler Leakage Insurance; Class 13½, Motor Vehicle Insurance; Class 14, Miscellaneous Insurance, including strike, riot and civil commotion insurance.

**Stock Fire and Marine Insurance Companies Authorized to Transact Business in Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Location | When Authorized | When Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | † Class of Business |
|---|---|---|---|---|---|---|---|
| Imperial Assurance Company | New York, N. Y. | June 9, 1908 | Mar. 7, 1899 | $500,000 00 | $2,145,700 84 | $1,168,268 85 | 1, 5, 13½. |
| Importers & Exporters Ins. Co. of N. Y. | New York, N. Y. | Aug. 20, 1919 | Feb. 18, 1918 | 700,000 00 | 2,723,806 58 | 1,100,263 39 | 1, 2, 13½, 14. |
| Indemnity Mutual Marine Assur. Co., Ltd. | London, England | Sept. 3, 1912 | 1825 | * 300,000 00 | 1,132,109 93 | 446,190 29 | 2, 5, 13½. |
| Industrial Fire Insurance Company | Akron, Ohio | Sept. 1, 1916 | Aug. 16, 1910 | 300,000 00 | 1,094,804 65 | 407,820 17 | 1. |
| Insurance Company of North America | Philadelphia, Pa. | July 11, 1890 | Apr. 14, 1794 | 5,000,000 00 | 41,894,329 08 | 16,590,270 54 | 1, 2, 5, 13½, 14. |
| Insurance Co. of State of Pennsylvania | Philadelphia, Pa. | Jan. 20, 1909 | Apr. 18, 1794 | 1,000,000 00 | 5,026,231 98 | 1,558,131 41 | 1, 2, 5, 13½. |
| Jefferson Insurance Company | Philadelphia, Pa. | Dec. 31, 1919 | June 1, 1911 | (No statement filed—Certificate not renewed 1921) | | | 2, 13½. |
| Knickerbocker Insurance Co. of New York | New York, N. Y. | June 22, 1920 | Jan. 23, 1913 | 600,000 00 | 1,705,689 85 | 922,274 22 | 1, 2. |
| La Foncière Marine Insurance Company | Paris, France | Dec. 30, 1913 | Aug. 27, 1879 | * 200,000 00 | 363,718 75 | 325,703 80 | 2. |
| Law, Union & Rock Insurance Co., Ltd. | London, England | Feb. 24, 1808 | 1806 | * 236,000 00 | 1,660,971 41 | 807,834 86 | 1. |
| Liberty Fire Insurance Company | St. Louis, Mo. | June 29, 1920 | Feb. 25, 1919 | 200,000 00 | 936,392 95 | 444,784 97 | 1. |
| Liberty Marine Insurance Company | New York, N. Y. | Dec. 31, 1919 | 1917 | (No statement filed—Certificate not renewed 1921) | | | 2, 13½. |
| Liverpool & London & Globe Ins. Co. | Liverpool, Eng. | Sept. 24, 1890 | 1836 | * 500,000 00 | 19,598,895 34 | 4,547,062 53 | 1, 2, 5, 13½, 14. |
| London Assurance Corporation | London, England | Aug. 6, 1890 | 1720 | * 675,000 00 | 7,502,640 96 | 2,612,920 54 | 1, 2, 5, 13½. |
| London & Lancashire Fire Insurance Co. | London, England | Sept. 15, 1890 | Dec. 10, 1861 | * 410,000 00 | 7,652,938 87 | 3,053,341 96 | 1, 2, 5, 13½, 14. |
| London & Scottish Assurance Corp., Ltd. | London, England | July 27, 1920 | 1862 | * 400,000 00 | 1,607,976 64 | 964,708 47 | 1, 2, 5, 13½. |
| Marine & Motor Insurance Co. of America | Galveston, Texas | Oct. 20, 1919 | Aug. 6, 1919 | 200,000 00 | 521.455 38 | 267,588 52 | 2, 13½. |
| Marine Insurance Company, Ltd. | London, England | June 1, 1912 | July 30, 1836 | * 200,000 00 | 3,204,932 86 | 1,241,804 47 | 2, 13½. |
| Massachusetts Fire & Marine Ins. Co. | Boston, Mass. | Aug. 7, 1916 | Mar. 3, 1910 | 500,000 00 | 1,194,558 43 | 826,445 58 | 1, 2. |
| Mechanics & Traders Insurance Company | New Orleans, La. | Aug. 1, 1906 | Oct. 15, 1869 | 300,000 00 | 2,501,225 78 | 1,329,332 06 | 1. |
| Mechanics Insurance Co. of Philadelphia | Philadelphia, Pa. | June 14, 1920 | Apr. 13, 1854 | 600,000 00 | 2,789,828 64 | 1,164,541 94 | 1, 5, 13½. |
| Mercantile Insurance Co. of America | New York, N. Y. | Nov. 29, 1915 | Aug. 4, 1897 | 1,000,000 00 | 4,060,816 39 | 1,947,315 51 | 1, 2, 5, 13½, 14. |
| Merchants Fire Assurance Corp. of N. Y. | New York, N. Y. | May 26, 1910 | Feb. 9, 1910 | 400,000 00 | 4,002,734 30 | 1,195,829 47 | 1, 2, 13½, 14. |
| Merchants Fire Insurance Company | Denver, Colo. | Mar. 10, 1910 | July 1, 1907 | 200,000 00 | 872,023 41 | 408,799 22 | 1. |
| Michigan Fire & Marine Insurance Co. | Detroit, Mich. | Sept. 9, 1901 | 1880 | 400,000 00 | 2,342,769 59 | 867,681 62 | 1. |
| Milwaukee Mechanics Insurance Company | Milwaukee, Wis. | June 13, 1894 | Feb. 15, 1852 | 1,250,000 00 | 7,511,472 88 | 2,664,371 59 | 1, 2, 5, 13½. |
| Minneapolis Fire & Marine Insurance Co. | Minneapolis, Minn. | Aug. 23, 1915 | July 1, 1902 | 200,000 00 | 1,100,876 23 | 340,587 72 | 1. |
| National Ben Franklin Fire Insurance Co. | Pittsburg, Pa. | Nov. 20, 1911 | Dec. 28, 1910 | 1,000,000 00 | 5,314,612 45 | 1,601,341 97 | 1, 2, 13½. |
| National Fire Insurance Company | Hartford, Conn. | June 26, 1890 | June 4, 1869 | 2,000,000 00 | 27,112,320 79 | 8,318,305 82 | 1, 2, 5, 13½. |
| National Liberty Insurance Co. of America | New York N. Y. | Mar. 20, 1901 | Feb. 15, 1859 | 1,000,000 00 | 12,071,029 44 | 4,505,957 42 | 1, 2, 13½, 14. |
| National Union Fire Insurance Company | Pittsburg, Pa. | Mar. 8, 1904 | Feb. 13, 1901 | 1,300,000 00 | 7,883,209 75 | 2,104,615 65 | 1, 2, 5, 13½, 14. |
| Nationale Fire Insurance Co. of Paris | Paris, France | July 31, 1912 | 1820 | * 200,000 00 | 1,456,519 87 | 467,186 85 | 1. |

* Deposit capital.

† Class 1, Fire Insurance; Class 2, Marine Insurance; Class 5, Fidelity and Surety Insurance, as it relates to the insuring the performance of automobile contracts of sale and | or chattel mortgages; Class 10, Sprinkler Leakage Insurance; Class 13½, Motor Vehicle Insurance; Class 14, Miscellaneous Insurance, including strike, riot and civil commotion insurance.

**Stock Fire and Marine Insurance Companies Authorized to Tran sact Business in Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Location | When Authorized | When Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | † Class of Business |
|---|---|---|---|---|---|---|---|
| Netherlands Fire & Life Insurance Co..... | The Hague, Holland | Apr. 17, 1913 | 1845 | *$200,000 00 | $1,565,144 47 | $863,860 78 | 1. |
| Newark Fire Insurance Company..... | Newark, N. J..... | May 14, 1912 | Nov. 4, 1811 | 500,000 00 | 3,915,486 21 | 1,356,649 58 | 1, 2, 13½. |
| New Brunswick Fire Insurance Company.... | New Brunswick, N.J. | Jan. 1, 1906 | Dec. 27, 1820 | 500,000 00 | 2,314,674 82 | 714,907 71 | 1, 2, 13½, 14. |
| New Hampshire Fire Insurance Company... | Manchester, N. H... | May 3, 1900 | July 18, 1869 | 1,750,000 00 | 10,277,226 70 | 4,373,582 84 | 1, 13½. |
| New Jersey Insurance Company..... | Newark, N. J..... | June 3, 1911 | Dec. 21, 1910 | 1,000,000 00 | 2,351,058 91 | 1,300,660 56 | 1, 2, 13½, 14. |
| New Zealand Insurance Company, Ltd..... | Auckland, N. Z..... | Dec. 20, 1899 | May 1, 1859 | * 400,000 00 | 2,483,492 35 | 956,224 68 | 1, 14. |
| Niagara Fire Insurance Company..... | New York, N. Y.... | Dec. 27, 1897 | July, 1850 | 2,000,000 00 | 15,192,886 80 | 5,758,234 10 | 1, 2, 5, 13½, 14. |
| Norske Lloyd Insurance Company, Ltd..... | Christiana, Norway | Oct. 4, 1916 | Nov. 21, 1905 | * 400,000 00 | 4,190,211 32 | 828,325 28 | 2. |
| North Atlantic Insurance Company..... | New York, N. Y.... | Dec. 31, 1919 | 1917 | (Certificate not renewed 1921—No statement filed) | | | |
| North British & Mercantile Insurance Co... | Edinburgh, Scot.... | July 19, 1890 | Nov., 1809 | * 400,000 00 | 12,422,291 27 | 3,804,588 60 | 2, 13½. 1, 2, 5, 13½, 14. |
| North Carolina Home Insurance Co..... | Raleigh, N. C..... | June 28, 1920 | 1868 | 400,000 00 | 1,022,568 81 | 700,414 82 | 1, 2, 13½. |
| North China Insurance Company, Ltd..... | Shanghai, China... | Jan. 9, 1913 | Dec. 23, 1903 | * 400,000 00 | 1,038,480 46 | 850,138 41 | 1, 2. |
| North River Insurance Company..... | New York, N. Y.... | Mar. 25, 1908 | Feb. 6, 1822 | 2,000,000 00 | 9,318,004 43 | 4,126,772 42 | 1, 2, 5, 13½, 14. |
| Northern Assurance Company, Ltd..... | London, England... | Aug. 6, 1890 | 1836 | * 400,000 00 | 9,574,614 56 | 3,124,852 63 | 1, 5, 13½. |
| Northern Insurance Company of New York. | New York, N. Y.... | Oct. 3, 1908 | Oct. 22, 1897 | 500,000 00 | 2,501,400 38 | 904,047 70 | 1. |
| Northwestern Fire & Marine Insurance Co.. | Minneapolis, Minn.. | June 14, 1915 | Mar. 5, 1906 | 400,000 00 | 1,754,982 25 | 628,894 91 | 1, 2. |
| Northwestern National Insurance Co..... | Milwaukee, Wis..... | Aug. 22, 1900 | Feb. 20, 1869 | 1,000,000 00 | 9,976,838 24 | 2,912,299 77 | 1, 2, 5, 13½. |
| Norwich Union Fire Insurance Society, Ltd.. | Norwich, England.. | June 30, 1890 | 1797 | * 400,000 00 | 5,319,664 42 | 1,281,116 65 | 1, 2, 5, 13½. |
| Old Colony Insurance Company..... | Boston, Mass..... | Aug. 1, 1910 | June 2, 1906 | 1,000,000 00 | 4,113,485 81 | 2,134,433 80 | 1, 2, 5, 13½. |
| Orient Insurance Company..... | Hartford, Conn.... | July 21, 1890 | June 28, 1867 | 1,000,000 00 | 5,607,108 07 | 2,394,096 18 | 1, 2, 5, 13½. |
| Pacific Fire Insurance Company..... | New York, N. Y.... | May 11, 1912 | Apr. 15, 1851 | 400,000 00 | 2,828,305 13 | 1,118,607 02 | 1, 2, 14. |
| Pacific States Fire Insurance Company..... | Portland, Ore..... | Oct. 17, 1911 | Nov., 1909 | 299,510 00 | 1,080,303 13 | 633,155 53 | 1, 5, 13½. |
| Palatine Insurance Company, Ltd..... | London, England.. | Mar. 1, 1901 | Aug. 22, 1900 | * 210,000 00 | 5,240,131 94 | 1,565,170 01 | 1, 5, 13½. |
| Patriotic Assurance Company, Ltd..... | Dublin, Ireland..... | May 29, 1916 | Dec. 31, 1913 | * 200,000 00 | 843,971 99 | 508,960 84 | 1. |
| Pennsylvania Fire Insurance Company..... | Philadelphia, Pa.... | Aug. 6, 1890 | March, 1825 | 750,000 00 | 10,342,331 29 | 3,015,057 98 | 1, 2, 10, 13½, 14 |
| Peoples National Fire Insurance Company.. | Wilmington, Del.... | July 21, 1919 | Apr. 2, 1908 | 1,000,000 00 | 2,322,428 31 | 1,189,542 31 | 1. |
| Phenix Fire Insurance Company of Paris... | Paris, France..... | July 31, 1912 | Sept. 1, 1819 | * 200,000 00 | 1,423,453 58 | 434,119 06 | 1. |
| Phoenix Assurance Company, Ltd..... | London, England.. | June 30, 1890 | Jan. 17, 1782 | * 400,000 00 | 6,361,681 13 | 2,018,722 89 | 1, 2, 5, 13½, 14. |
| Phoenix Insurance Company..... | Hartford, Conn.... | June 26, 1890 | May, 1854 | 3,000,000 00 | 23,629,510 99 | 11,974,420 56 | 1, 2, 5, 13½, 14. |
| Pittsburgh Fire Insurance Company..... | Pittsburg, Pa..... | Dec. 30, 1920 | Feb. 10, 1851 | 200,000 00 | 708,965 48 | 290,015 26 | 1. |
| Providence-Washington Insurance Co..... | Providence, R. I.... | Sept. 24, 1890 | 1799 | 1,000,000 00 | 9,734,872 17 | 4,011,322 45 | 1, 2, 5, 13½, 14. |

* Deposit capital.

† Class 1, Fire Insurance; Class 2, Marine Insurance; Class 5, Fidelity and Surety Insurance, as it relates to the insuring the performance of automobile contracts of sale and | or chattel mortgages; Class 10, Sprinkler Leakage Insurance; Class 13½, Motor Vehicle Insurance; Class 14, Miscellaneous Insurance, including strike, riot and civil commotion insurance.

**Stock Fire and Marine Insurance Companies Authorized to Tran sact Business in Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Location | When Authorized | When Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | ‡ Class of Business |
|---|---|---|---|---|---|---|---|
| Queen Insurance Company of America | New York, N. Y. | Oct. 24, 1891 | Sept. 11, 1891 | $2,000,000 00 | $17,044,649 98 | $7,024,199 19 | 1, 2, 5, 13½. |
| Queensland Insurance Company, Ltd. | Sydney, Australia | Aug. 19, 1918 | Oct. 1, 1886 | * 450,000 00 | 531,696 97 | 460,084 88 | 1, 2, 14. |
| Reliance Insurance Co. of Philadelphia | Philadelphia, Pa. | June 2, 1909 | Apr. 21, 1841 | 400,000 00 | 1,859,374 84 | 538,377 39 | 1. |
| Rhode Island Insurance Company | Providence, R. I. | Apr. 9, 1908 | April, 1905 | 600,000 00 | 3,161,870 89 | 1,041,871 78 | 1, 14. |
| Richmond Insurance Company | New York, N. Y. | Aug. 28, 1917 | Jan., 1907 | 200,000 00 | 1,557,570 55 | 660,642 45 | 1, 13½, 14. |
| Royal Exchange Assurance | London, England | Sept. 21, 1891 | June 22, 1720 | * 400,000 00 | 5,627,870 32 | 1,680,447 68 | 1, 2, 5, 13½. |
| Royal Insurance Company, Ltd. | Liverpool, England | June 30, 1890 | May 31, 1845 | * 400,000 00 | 21,191,547 82 | 5,230,152 08 | 1, 2, 5, 13½, 14. |
| Safeguard Insurance Co. of New York | New York, N. Y. | Jan. 31, 1916 | Mar. 10, 1915 | 200,000 00 | 1,091,617 33 | 625,340 05 | 1, 2. |
| Scandinavian American Assur. Corp., Ltd. | Christiana, Norway | June 3, 1920 | June 17, 1916 | * 400,000 00 | 4,255,479 60 | 686,022 73 | 1, 2. |
| Scottish Union & National Insurance Co. | Edinburgh, Scot. | Aug. 7, 1890 | 1824 | * 300,000 00 | 8,252,784 57 | 3,264,826 89 | 1, 5, 13½, 14. |
| Sea Insurance Company, Ltd., The | Liverpool, England | July 21, 1920 | Dec. 31, 1875 | * 200,000 00 | 3,355,660 26 | 1,231,799 99 | 2, 13½. |
| Security Insurance Company | New Haven, Conn. | Apr. 1, 1905 | May, 1841 | 1,000,000 00 | 7,669,544 01 | 2,405,012 16 | 1, 2, 5, 13½. |
| Springfield Fire & Marine Insurance Co. | Springfield, Mass. | Oct. 21, 1890 | Apr. 24, 1849 | 2,500,000 00 | 20,374,875 11 | 6,533,417 68 | 1, 13½, 14. |
| Standard Fire Insurance Company | Hartford, Conn. | Oct. 10, 1911 | July 6, 1905 | 500,000 00 | 1,600,178 70 | 869,033 75 | 1. |
| Standard Marine Insurance Company, Ltd. | Liverpool, England | May 1, 1912 | Dec. 6, 1871 | * 200,000 00 | 3,592,479 63 | 1,718,681 71 | 2. |
| Star Insurance Company of America | New York, N. Y. | Aug. 19, 1918 | 1896 | 500,000 00 | 3,964,194 48 | 1,189,078 35 | 1, 2, 5, 13½, 14. |
| St. Paul Fire & Marine Insurance Co. | St. Paul, Minn. | Sept. 18, 1890 | May, 1865 | 2,000,000 00 | 19,214,444 61 | 7,062,537 29 | 1, 2, 5, 13½, 14. |
| Sterling Fire Insurance Company | Indianapolis, Ind. | May 19, 1913 | Jan. 28, 1911 | 850,000 00 | 2,501,240 55 | 1,398,455 25 | 1, 13½. |
| Stuyvesant Insurance Co. of New York | New York, N. Y. | Jan. 1, 1909 | Nov. 25, 1850 | 700,000 00 | 2,709,424 84 | 953,622 30 | 1, 2, 5, 13½, 14. |
| Sun Insurance Office | London, England | June 27, 1890 | 1710 | * 200,000 00 | 6,098,216 99 | 1,702,015 20 | 1, 5, 13½. |
| Svea Fire & Life Insurance Company, Ltd. | Gothenburg, Sweden | July 22, 1896 | May 18, 1866 | * 200,000 00 | 2,902,028 31 | 1,056,420 95 | 1. |
| Switzerland General Insurance Co., Ltd. | Zurich, Switzerland | Sept. 29, 1908 | 1869 | * 200,000 00 | 1,154,078 83 | 417,192 14 | 2. |
| Thames & Mersey Marine Insurance Co. Ltd. | Liverpool, England | July 19, 1890 | Oct. 31, 1862 | * 200,000 00 | 1,607,676 30 | 720,696 08 | 2. |
| Tokio Marine & Fire Insurance Co., Ltd. | Tokio, Japan | Aug. 24, 1915 | 1879 | * 530,000 00 | 4,608,595 32 | 2,983,162 58 | 1, 2, 13½. |
| Underwriters at American Lloyds | New York, N. Y. | Nov. 17, 1909 | Apr. 28, 1890 | (a) 100,000 00 | 773,827 54 | 432,457 31 | 1. |
| Union Assurance Society, Ltd. | London, England | Jan. 1, 1909 | July 30, 1907 | * 237,000 00 | 2,959,126 70 | 1,122,231 66 | 1, 5, 13½. |
| Union Fire Insurance Company of Paris | Paris, France | July 31, 1912 | 1828 | * 200,000 00 | 1,675,297 30 | 470,537 30 | 1. |
| Union Insurance Society of Canton, Ltd. | Hongkong, China | Apr. 10, 1919 | 1835 | * 400,000 00 | 7,795,394 52 | 1,781,411 20 | 1, 14. |
| Union Marine Insurance Company, Ltd. | Liverpool, England | June 26, 1912 | Jan. 15, 1863 | * 200,000 00 | 1,416,640 13 | 686,021 35 | 2, 5, 13½. |
| United British Insurance Company, Ltd. | London, England | July 26, 1918 | Oct. 15, 1915 | * (Statement not filed—Certificate not renewed 1921) | | | 1, 2, 14. |
| United Firemen's Insurance Company | Philadelphia, Pa. | July 21, 1919 | Apr. 2, 1860 | 400,000 00 | 1,718,029 84 | 513,123 25 | 1. |

* Deposit capital. (a) Subscribers' deposit.

‡ Class 1, Fire Insurance; Class 2, Marine Insurance; Class 5, Fidelity and Surety Insurance, as it relates to the insuring the performance of automobile contracts of sale and | or chattel mortgages; Class 10, Sprinkler Leakage Insurance; Class 13½, Motor Vehicle Insurance; Class 14, Miscellaneous Insurance, including strike, riot and civil commotion insurance.

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**Stock Fire and Marine Insurance Companies Authorized to Transact Business in Washington During the Year 1920—Concluded.**

| NAME OF COMPANY | Location | When Authorized | When Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | ‡ Class of Business |
|---|---|---|---|---|---|---|---|
| United States Fire Insurance Company..... | New York, N. Y.... | May 11, 1912 | Apr. 1, 1824 | $1,400,000 00 | $12,569,531 97 | $4,278,546 97 | 1, 2, 5, 13½, 14. |
| United States Lloyds, Inc..... | New York, N. Y.... | June 24, 1918 | Apr. 1, 1918 | 400,000 00 | 2,844,921 76 | 884,721 48 | 2, 5, 13½. |
| Urbaine Fire Insurance Company..... | Paris, France..... | Apr. 14, 1915 | Mar. 14, 1838 | * 200,000 00 | 5,884,148 13 | 989,145 77 | 1. |
| Utah Home Fire Insurance Company..... | Salt Lake City, Utah | May 21, 1908 | Sept. 30, 1886 | 400,000 00 | 2,508,683 54 | 1,299,262 08 | 1. |
| Victory Insurance Co. of Philadelphia..... | Philadelphia, Pa.... | Jan. 14, 1920 | Aug. 20, 1919 | 500,000 00 | 1,470,177 87 | 840,366 19 | 1, 2. |
| Vulcan Fire Insurance Company..... | Oakland, Cal..... | Aug. 9, 1912 | Aug. 22, 1910 | 500,000 00 | 1,649,127 17 | 757,147 39 | 1, 2. |
| Washington Marine Insurance Co., The..... | New York, N. Y.... | Apr. 23, 1920 | June 17, 1918 | 400,000 00 | 1,745,234 06 | 700,399 24 | 1, 2, 13½. |
| Westchester Fire Insurance Company..... | New York, N. Y.... | June 26, 1890 | Mar. 14, 1837 | 1,000,000 00 | 10,688,470 81 | 2,577,833 21 | 1, 2, 13½, 14. |
| Western Assurance Company..... | Toronto, Canada... | Aug. 6, 1890 | August, 1851 | * 400,000 00 | 5,279,510 60 | 1,734,842 54 | 1, 2, 5, 13½, 14. |
| World Auxiliary Insurance Corp., Ltd..... | London, England... | Aug. 30, 1920 | Sept. 18, 1919 | * 200,000 00 | 1,328,015 11 | 622,998 86 | 1, 13½, 14. |
| Yangtsze Insurance Association, Ltd..... | Hongkong, China.. | Apr. 24, 1912 | July 12, 1899 | * 200,000 00 | 1,062,221 48 | 368,408 05 | 2. |
| Yorkshire Insurance Company, Ltd..... | York, England..... | July 12, 1912 | 1825 | * 200,000 00 | 2,743,342 03 | 1,098,519 64 | 1, 5, 13½, 14. |

* Deposit capital.

‡ Class 1, Fire Insurance; Class 2, Marine Insurance; Class 5, Fidelity and Surety Insurance, as it relates to the insuring the performance of automobile contracts of sale and | or chattel mortgages; Class 10, Sprinkler Leakage Insurance; Class 13½, Motor Vehicle Insurance; Class 14, Miscellaneous Insurance, including strike, riot and civil commotion insurance.

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## MUTUAL AND INTER-INSURERS FIRE INSURANCE COMPANIES AUTHORIZED TO TRANSACT BUSINESS IN THE STATE OF WASHINGTON DURING THE YEAR ENDING DECEMBER 31, 1920.

| NAME OF COMPANY | Location | Date Authorized | Date Incorporated | ASSETS Cash Items | Liabilities | SURPLUS Cash Items |
|---|---|---|---|---|---|---|
| Big Bend Mutual Fire Insurance Company | Wilson Creek, Wn. | June 19, 1920 | June 19, 1920 | $949 76 | $746 06 | $203 70 |
| Central Manufacturers Mutual Insurance Company | Van Wert, Ohio | Apr. 5, 1905 | Apr. 7, 1896 | 2,083,269 08 | 1,167,502 26 | 915,766 82 |
| Druggists' Indemnity Exchange | St. Louis, Mo. | Nov. 6, 1916 | | 206,019 17 | 76,452 19 | 129,566 98 |
| Farmers Mutual Insurance Company | Enumclaw, Wash. | Jan. 2, 1900 | Sept. 25, 1899 | 26,449 54 | | (1) 26,449 54 |
| Fitchburg Mutual Fire Insurance Company | Fitchburg, Mass. | June 21, 1920 | Mar. 23, 1847 | 532,669 87 | 378,621 10 | 154,048 77 |
| German American Mutual Farmers Fire Insurance Ass'n | Odessa, Wash. | June 23, 1905 | June 23, 1905 | 7,069 01 | | 7,069 01 |
| Grain Dealers National Mutual Fire Insurance Company | Indianapolis, Ind. | Oct. 5, 1915 | Dec. 24, 1902 | 1,739,484 76 | 744,374 36 | (a) 995,110 40 |
| Hardware Dealers Mutual Fire Association of Pennsylvania | Huntingdon, Pa. | Aug. 23, 1920 | Oct. 3, 1902 | 292,915 74 | 166,898 62 | 126,017 12 |
| Indiana Lumbermen's Mutual Insurance Company | Indianapolis, Ind. | June 21, 1909 | Apr. 1, 1897 | 1,395,137 59 | 484,088 44 | 911,049 15 |
| Individual Underwriters | New York, N. Y. | Feb. 8, 1916 | | 1,221,655 17 | 595,095 20 | 626,559 97 |
| Inland Empire Farmers Mutual Fire Insurance Company | Spokane, Wash. | Mar. 14, 1904 | Mar. 9, 1904 | 6,389 89 | | (2) 6,389 89 |
| Inter-Insurance Exchange of Seattle | Seattle, Wash. | Mar. 1, 1915 | Mar. 1, 1915 | 173,461 14 | 187,582 10 | (3) —14,120 96 |
| Lumbermen's Indemnity Exchange | Seattle, Wash. | Sept. 1, 1903 | Aug. 19, 1903 | 317,712 64 | 233,442 26 | (4) 84,270 38 |
| Lumbermen's Mutual Insurance Company | Mansfield, Ohio | July 25, 1905 | Sept. 11, 1903 | 1,725,800 98 | 1,107,995 74 | (e) 617,805 24 |
| Lumbermen's Mutual Society | Spokane, Wash. | May 29, 1916 | Feb. 17, 1912 | 196,556 42 | 184,026 68 | 12,529 74 |
| Lumbermen's Underwriting Alliance | Kansas City, Mo. | May 19, 1915 | | 2,498,499 97 | 970,089 95 | 1,528,410 02 |
| Lumber Mutual Fire Insurance Company | Boston, Mass. | July 14, 1909 | Feb. 13, 1899 | 1,690,729 25 | 468,449 24 | 1,222,280 01 |
| Manufacturing Lumbermen's Underwriters | Kansas City, Mo. | May 19, 1915 | | 1,961,508 96 | 751,458 75 | 1,210,050 21 |
| Manufacturing Woodworkers' Underwriters | Chicago, Ill. | Feb. 7, 1916 | | 334,497 44 | 261,412 12 | 73,085 32 |
| Michigan Millers Mutual Fire Insurance Company | Lansing, Mich. | Oct. 26, 1901 | Nov., 1881 | 2,816,166 98 | 1,749,162 41 | 1,067,004 57 |
| Mill Owners Mutual Fire Insurance Company | Des Moines, Iowa | May 21, 1914 | 1875 | 1,656,989 42 | 718,647 69 | (f) 938,341 73 |
| Millers Mutual Fire Insurance Association of Illinois | Alton, Ill. | July 14, 1909 | Sept. 7, 1877 | 1,384,067 30 | 467,703 15 | (b) 916,364 15 |
| Millers National Insurance Company | Chicago, Ill. | Oct. 26, 1901 | Sept. 16, 1865 | 4,395,718 11 | 2,276,479 62 | (c) 2,119,238 49 |
| National Hardware Dealers Mutual Fire Insurance Co. | Huntingdon, Pa. | Aug. 23, 1920 | Nov. 3, 1903 | 257,858 43 | 155,125 08 | 102,733 35 |
| National Lumber Manufacturing Inter-Insurance Exchange | Chicago, Ill. | May 7, 1917 | | 235,052 43 | 147,608 60 | 87,953 83 |

(a) Permanent fund, $800,000.00.
(b) Permanent fund, $100,000.00.
(c) Permanent fund, $500,000.00.
(d) Permanent fund, $300,000.00.
(e) Permanent fund, $200,000.00.
(f) Permanent fund, $100,000.00.
(1) Contingent liability of members, $225,000.00.
(2) Contingent liability of members, $99,696.88.
(3) Contingent liability of members, $9,084,400.42.
(4) Contingent liability of members, $40,817,104.84.
(5) Contingent liability of members, $3,678,286.01.

The contingent liability herein referred to is in addition to the net cash surplus and is considered as available for the payment of the company's obligations.

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**Mutual and Inter-Insurers Fire Insurance Companies Authorized to Transact Business in the State of Washington During the Year Ending December 31, 1920—Concluded.**

| NAME OF COMPANY | Location | Date Authorized | Date Incorporated | ASSETS Cash Items | Liabilities | SURPLUS Cash Items |
|---|---|---|---|---|---|---|
| New York Reciprocal Underwriters | New York, N. Y. | Feb. 8, 1916 | | $2,475,316 02 | $741,635 52 | $1,733,680 50 |
| Northwestern Mutual Fire Association | Seattle, Wash. | Apr. 18, 1901 | Apr. 6, 1901 | 1,763,434 33 | 1,256,778 26 | 506,656 07 |
| Ohio Millers Mutual Fire Insurance Company | Canton, Ohio | July 1, 1905 | June 1, 1886 | 2,301,440 36 | 1,250,559 84 | (d) 1,050,880 52 |
| Pennsylvania Lumbermen's Mutual Fire Insurance Co. | Philadelphia, Pa. | May 1, 1909 | Feb. 26, 1895 | 1,531,358 37 | 457,468 18 | 1,073,890 19 |
| Pennsylvania Millers Mutual Fire Insurance Company | Wilkesbarre, Pa. | May 25, 1916 | Dec. 31, 1886 | 1,317,099 30 | 453,620 36 | 863,478 94 |
| Reciprocal Exchange | Kansas City, Mo. | June 27, 1915 | | 921,402 21 | 307,058 69 | 614,343 52 |
| Series B, Lumbermen's Indemnity Exchange | Seattle, Wash. | Apr. 22, 1911 | Nov. 10, 1910 | 41,001 47 | 28,723 26 | (5) 12,278 21 |
| Subscribers at Inter-Insurers Exchange | Kansas City, Mo. | Apr. 1, 1918 | | 196,689 00 | 62,223 99 | 133,415 01 |
| Subscribers at Underwriters Exchange | Kansas City, Mo. | Apr. 1, 1918 | | 1,520,676 48 | 253,032 82 | 1,267,643 66 |
| Washington Hardware & Implement Underwriters | Spokane, Wash. | Jan. 22, 1906 | Oct. 21, 1905 | 129,927 46 | 29,622 81 | 100,304 65 |
| Warners Inter-Insurance Bureau— | | | | | | |
| Canners Exchange | Chicago, Ill. | Mar. 16, 1916 | | 1,219,167 81 | 505,007 36 | 714,160 45 |
| Wholesale Grocers | Chicago, Ill. | Mar. 16, 1916 | | 841,963 43 | 327,478 21 | 514,485 22 |
| Western Reciprocal Underwriters | Kansas City, Mo. | Apr. 1, 1918 | | 147,492 76 | 131,521 73 | 15,971 03 |

(d) Permanent fund, $300,000.00.
(5) Contingent liability of members, $3,673,285.01.
The contingent liability herein referred to is in addition to the net cash surplus and is considered as available for the payment of the company's obligations.

**FRATERNAL MUTUAL ASSESSMENT FIRE INSURANCE COMPANIES.**

| NAME OF COMPANY | Location | Date Authorized | Date Incorporated | Assets Cash Items |
|---|---|---|---|---|
| Farmers Union Co-Operative Mutual Fire Insurance Company | Spokane, Wash. | Apr. 6, 1917 | Apr. 6, 1917 | $2,142 47 |
| Fraternal Beneficial Association | Tekoa, Wash. | Feb. 4, 1919 | | 1,094 77 |
| Washington Fire Relief Association | Blaine, Wash. | Feb. 26, 1912 | Apr. 18, 1894 | 11,846 26 |

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## LIFE AND MISCELLANEOUS INSURANCE COMPANIES AUTHORIZED TO TRANSACT BUSINESS IN THE STATE OF WASHINGTON DURING THE YEAR ENDING DECEMBER 31, 1920.

| NAME OF COMPANY | Location | Date Authorized | Date Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | ‡ Class of Business |
|---|---|---|---|---|---|---|---|
| Aetna Casualty & Surety Company | Hartford, Conn. | Oct. 28, 1907 | May 3, 1883 | $2,000,000 00 | $15,441,106 93 | $4,849,658 17 | 4, 5, 7, 9, 10, 13, 13½, 14. |
| Aetna Life Insurance Company | Hartford, Conn. | Oct. 26, 1860 | June 5, 1820 | 5,000,000 00 | 177,502,366 14 | 19,027,416 91 | 3, 4, 6. |
| American Automobile Insurance Co. | St. Louis, Mo. | May 24, 1912 | Dec. 22, 1911 | 300,000 00 | 2,815,551 47 | 571,289 25 | 13½. |
| American Casualty Co. of Reading | Reading, Pa. | May 5, 1909 | July 31, 1902 | 500,000 00 | 1,340,372 20 | 619,506 76 | 4, 7, 9, 13½. |
| American Central Life Insurance Co. | Indianapolis, Ind. | Feb. 26, 1910 | Feb. 23, 1899 | 137,000 00 | 7,674,004 92 | 359,354 27 | 3. |
| American Credit-Indemnity Company | New York, N. Y. | Mar. 27, 1902 | Apr. 23, 1893 | 350,000 00 | 3,048,256 73 | 1,014,694 35 | 11. |
| American Indemnity Company | Galveston, Texas | July 3, 1916 | Apr. 19, 1913 | 600,000 00 | 2,093,153 58 | 1,000,037 50 | 5, 6, 7, 9, 13, 13½. |
| American Life Insurance Company | Des Moines, Iowa | Apr. 2, 1917 | Feb. 12, 1899 | 200,875 00 | 3,226,897 40 | 231,867 55 | 3, 4. |
| American Surety Co. of New York | New York, N. Y. | Feb. 15, 1891 | Apr. 14, 1884 | 5,000,000 00 | 14,012,903 38 | 6,308,305 58 | 5, 9. |
| Bankers Life Company | Des Moines, Iowa | Oct. 2, 1890 | June 30, 1879 | ..... | 44,452,819 49 | 1,039,686 07 | 3. |
| Bankers Life Insurance Company | Lincoln, Neb. | Nov. 3, 1898 | Apr. 6, 1887 | 100,000 00 | 18,110,675 40 | 359,610 16 | 3. |
| Bankers Reserve Life Insurance Company | Omaha, Neb. | Sept. 19, 1903 | July 30, 1903 | 100,000 00 | 10,332,872 54 | 1,114,838 37 | 3. |
| Canada Life Assurance Company | Toronto, Canada | Oct. 15, 1901 | Apr. 25, 1849 | 1,000,000 00 | 75,866,151 89 | 1,593,387 47 | 3, 4. |
| Central Life Assurance Society (Mutual) | Des Moines, Iowa | Jan. 5, 1920 | May 10, 1919 | ..... | 9,874,262 68 | 693,115 71 | 3. |
| Columbia Casualty Company | New York, N. Y. | June 29, 1920 | Feb. 4, 1920 | 800,000 00 | 1,603,391 88 | 1,156,198 51 | 4, 5, 6, 7, 8, 9, 13½. |
| Columbian National Life Insurance Co. | Boston, Mass. | Mar. 18, 1909 | June 5, 1902 | 1,000,000 00 | 19,225,443 71 | 1,214,023 67 | 3, 4. |
| Connecticut Mutual Life Insurance Co. | Hartford, Conn. | Dec. 22, 1860 | June 15, 1846 | ..... | 90,585,733 60 | 3,780,895 52 | 3. |
| Continental Assurance Company | Chicago, Ill. | July 6, 1911 | Apr. 26, 1911 | 200,000 00 | 936,701 89 | 250,801 54 | 3, 4. |
| Continental Casualty Company | Hammond, Ind. | Feb. 11, 1901 | Nov., 1897 | 700,000 00 | 7,329,509 67 | 1,100,000 00 | 4, 6, 7, 9, 13, 13½. |
| Continental Life Insurance Company | Salt Lake City, Utah | Nov. 21, 1904 | Feb. 14, 1904 | (Reinsured in Continental Life of Kansas City, March 31, 1920) | | | 3, 4. |
| Continental Life Insurance Company | Kansas City, Mo. | Mar. 17, 1920 | Mar. 31, 1907 | 490,000 00 | 4,135,569 33 | 520,415 11 | 3, 4. |
| Employers Indemnity Corporation | Kansas City, Mo. | June 8, 1918 | Jan. 30, 1914 | 700,000 00 | 2,098,025 79 | 1,009,727 88 | 4, 7, 9, 13½. |
| Equitable Life Assurance Society of U. S. | New York, N. Y. | Dec. 20, 1860 | July 26, 1859 | 100,000 00 | 627,141,737 24 | 23,428,131 88 | 3, 4. |
| Equitable Life Insurance Co. of Iowa | Des Moines, Iowa | Nov. 14, 1903 | Jan. 28, 1867 | 500,000 00 | 33,676,094 26 | 1,694,288 95 | 3, 4. |
| Fidelity & Casualty Co. of New York | New York, N. Y. | Feb. 19, 1891 | Mar. 20, 1876 | 2,000,000 00 | 24,470,003 77 | 5,337,269 13 | 4, 5, 6, 7, 8, 9, 13, 13½. |
| Fidelity & Deposit Co. of Maryland | Baltimore, Md. | July 27, 1895 | Feb., 1890 | 3,000,000 00 | 12,457,704 42 | 5,124,064 25 | 5, 9. |
| Fidelity Mutual Life Insurance Company | Philadelphia, Pa. | July 19, 1893 | Dec. 2, 1878 | ..... | 43,294,963 50 | 1,475,298 98 | 3. |
| General Accident, Fire & Life Ass. Crp., Ltd. | Perth, Scotland | July 25, 1905 | Feb. 23, 1891 | * 400,000 00 | 7,133,292 92 | 1,099,108 42 | 4, 6, 9, 13, 13½. |
| Globe Indemnity Company | New York, N. Y. | Aug. 13, 1912 | June 1, 1911 | 750,000 00 | 12,789,659 34 | 1,779,593 19 | 4, 5, 6, 7, 9, 13, 13½. |
| Great Eastern Casualty Company | New York, N. Y. | Apr. 21, 1908 | Dec., 1892 | (Reinsured in Union Indemnity Company, Sept. 15, 1920) | | | 4, 6, 7, 9, 13, 13½. |

‡ Class 3, Life Insurance; Class 4, Accident and Health Insurance; Class 5, Fidelity and Surety Insurance; Class 6, Liability Insurance; Class 7, Plate Glass Insurance; Class 8, Boiler and Machinery Insurance; Class 9, Burglary Insurance; Class 10, Sprinkler Insurance; Class 11, Credit Insurance; Class 12, Title Insurance; Class 13, Team and Vehicle Insurance; Class 13½, Motor Vehicle Insurance; Class 14, Miscellaneous, not otherwise classified.

* Capital deposit.

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**Life and Miscellaneous Insurance Companies Authorized to Transact Business in Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Location | Date Authorized | Date Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | ‡ Class of Business |
|---|---|---|---|---|---|---|---|
| Guarantee Fund Life Association | Omaha, Neb. | Feb. 3, 1908 | Dec., 1901 | ..... | $4,062,602 63 | $2,763,072 40 | 3. |
| Hartford Accident & Indemnity Company | Hartford, Conn. | July 28, 1914 | Aug., 1913 | 1,000,000 00 | 11,162,918 09 | 2,224,159 61 | 4, 5, 6, 7, 9, 13, 13¼, 14. |
| Hartford Live Stock Insurance Company | New York, N. Y. | Apr. 5, 1920 | Aug., 1916 | 500,000 00 | 1,386,915 76 | 929,533 01 | 14. |
| Hartford Steam Boiler Insp. & Ins. Co. | Hartford, Conn. | Mar. 14, 1891 | June, 1866 | 2,000,000 00 | 9,033,431 10 | 3,927,117 34 | 3. |
| Home Life Insurance Company | Brooklyn, N. Y. | July 7, 1890 | Apr. 30, 1860 | ..... | 40,465,508 30 | 647,757 33 | 3, 4. |
| Idaho State Life Insurance Company | Boise, Idaho | July 6, 1910 | Aug. 31, 1909 | 200,000 00 | 1,716,684 63 | 231,679 54 | 3. |
| Illinois Bankers Life Association | Monmouth, Ill. | Aug. 17, 1904 | Nov. 3, 1897 | ..... | 1,529,723 26 | 1,363,127 60 | 3. |
| International Indemnity Company | Los Angeles, Cal. | July 11, 1919 | Dec. 20, 1911 | 500,000 00 | 1,630,847 50 | 655,384 91 | 13¼. |
| International Life Insurance Company | St. Louis, Mo. | Sept. 14, 1909 | Aug. 19, 1909 | 525,000 00 | 15,386,557 71 | 937,019 00 | 3. |
| Inter-Ocean Casualty Company | Indianapolis, Ind. | June 2, 1910 | Feb. 2, 1907 | 200,000 00 | 378,177 24 | 311,989 46 | 4. |
| Kansas City Life Insurance Company | Kansas City, Mo. | Sept. 21, 1907 | May, 1895 | 200,000 00 | 17,490,595 92 | 401,715 05 | 3. |
| Lion Bonding & Surety Company | Omaha, Neb. | June 3, 1920 | Nov. 2, 1907 | 300,000 00 | 1,646,737 68 | 459,562 41 | 4, 5, 7, 9, 13¼. |
| Lloyds Plate Glass Ins. Co. of New York | New York, N. Y. | July 11, 1892 | Aug., 1892 | 250,000 00 | 1,524,141 53 | 538,662 55 | 7. |
| London Guaranty & Accident Co., Ltd. | London, England | Feb. 1, 1918 | 1869 | * 500,000 00 | 16,700,085 49 | 1,251,910 14 | 4, 6, 8, 9, 13, 13¼. |
| London & Lancashire Ind. Co. of America | New York, N. Y. | July 12, 1915 | June 1, 1915 | 750,000 00 | 3,331,827 16 | 1,001,594 24 | 4, 5, 6, 7, 13, 13¼. |
| Loyal Protective Insurance Company | Boston, Mass. | July 11, 1908 | June 5, 1895 | 100,000 00 | 645,774 61 | 300,024 86 | 4. |
| Lumbermen's Mutual Casualty Company | Chicago, Ill. | Apr. 21, 1919 | Nov. 18, 1912 | ..... | 1,165,683 23 | 306,320 44 | 13¼. |
| Maryland Assurance Corporation | Baltimore, Md. | Jan. 21, 1918 | Sept. 1, 1917 | 500,000 00 | 768,274 82 | 549,210 04 | 3, 4. |
| Maryland Casualty Company | Baltimore, Md. | Dec. 10, 1898 | Feb. 8, 1898 | 3,500,000 00 | 28,266,165 24 | 7,266,739 11 | 4, 5, 6, 7, 8, 9, 10, 13, 13¼, 14 |
| Maryland Motor Car Insurance Company | Wilmington, Del. | Apr. 26, 1913 | Dec. 21, 1912 | 500,000 00 | 1,161,498 47 | 517,572 70 | 13¼. |
| Mason County Abstract & Title Company | Shelton, Wash. | Jan. 4, 1912 | Sept. 11, 1909 | 5,000 00 | 18,852 53 | 18,852 53 | 12. |
| Massachusetts Bonding & Insurance Co. | Boston, Mass. | Jan. 22, 1908 | July 29, 1907 | 1,500,000 00 | 6,731,783 24 | 2,054,796 21 | 4, 5, 6, 7, 9, 13, 13¼. |
| Massachusetts Mutual Life Insurance Co. | Springfield, Mass. | Nov. 20, 1890 | May 15, 1851 | ..... | 131,722,477 48 | 4,907,658 70 | 3. |
| Medical Protective Company | Fort Wayne, Ind. | Apr. 18, 1912 | Dec. 2, 1909 | 200,000 00 | 909,982 62 | 383,833 45 | 14. |
| Merchants Life & Casualty Company | Minneapolis, Minn. | Aug. 4, 1919 | June 23, 1908 | 100,000 00 | 237,346 08 | 135,319 89 | 4. |
| Merchants Life Insurance Company | Des. Moines, Iowa. | May 20, 1907 | Apr. 4, 1894 | 400,000 00 | 4,306,944 48 | 490,236 02 | 3. |
| Metropolitan Casualty Insurance Company | New York, N. Y. | Sept. 29, 1890 | Apr. 22, 1874 | 100,000 00 | 1,097,203 77 | 202,512 49 | 4, 7, 9. |
| Metropolitan Life Insurance Company | New York, N. Y. | Aug. 21, 1901 | May, 1866 | ..... | 380,913,087 17 | 33,447,852 98 | 3, 4. |
| Missouri State Life Insurance Company | St. Louis, Mo. | Aug. 25, 1910 | Nov. 23, 1892 | 1,000,000 00 | 28,213,266 79 | 2,616,964 46 | 3, 4. |
| Montana Life Insurance Company | Helena, Mont. | Apr. 14, 1915 | June 20, 1910 | 250,000 00 | 3,408,221 34 | 609,317 09 | 3. |
| Mutual Benefit Life Insurance Company | Newark, N. J. | Dec. 1, 1890 | Jan. 31, 1845 | ..... | 173,005,346 63 | ..... | 3. |

* Capital deposit.

‡ Class 3, Life Insurance; Class 4, Accident and Health Insurance; Class 5, Fidelity and Surety Insurance; Class 6, Liability Insurance; Class 7, Plate Glass Insurance; Class 8, Boiler and Machinery Insurance; Class 9, Burglary Insurance; Class 10, Sprinkler Insurance; Class 11, Credit Insurance; Class 12, Title Insurance; Class 13, Team and Vehicle Insurance; Class 13¼, Motor Vehicle Insurance; Class 14, Miscellaneous, not otherwise classified.

**Life and Miscellaneous Insurance Companies Authorized to Transact Business in Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Location | Date Authorized | Date Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | ‡ Class of Business |
|---|---|---|---|---|---|---|---|
| Mutual Life Insurance Company | New York, N. Y. | May 11, 1891 | Apr. 12, 1842 | ..... | $671,000,181 19 | ..... | 3. |
| Mutual Trust Life Insurance Company | Chicago, Ill. | Mar. 21, 1908 | Dec. 5, 1904 | ..... | 5,939,063 23 | 373,735 11 | 3. |
| Mutual Union Insurance Company | Seattle, Wash. | May 5, 1917 | Mar. 31, 1917 | ..... | (1) 340,504 91 | (1) 307,028 33 | 4, 5. |
| National Casualty Company | Detroit, Mich. | Nov. 6, 1907 | Dec. 19, 1904 | 200,000 00 | 452,697 89 | 331,562 08 | 4. |
| National Life Association | Des Moines, Iowa | Feb. 1, 1905 | Oct. 24, 1899 | ..... | 1,264,669 32 | 703,329 25 | 3. |
| National Life Insurance Company | Montpelier, Vt. | Nov. 8, 1890 | Nov. 12, 1848 | ..... | 74,398,139 18 | 2,074,731 72 | 3. |
| National Life Insurance Co. of U. S. A. | Chicago, Ill. | June 29, 1908 | July 25, 1868 | 500,000 00 | 19,578,755 70 | 1,020,489 07 | 3, 4. |
| National Surety Company | New York, N. Y. | July 19, 1897 | Feb. 24, 1897 | 5,000,000 00 | 22,217,941 50 | 10,608,961 21 | 5, 9. |
| New Amsterdam Casualty Company | New York, N. Y. | July 15, 1899 | Dec. 30, 1898 | 1,250,000 00 | 7,500,384 19 | 1,650,000 00 | 4, 5, 6, 7, 9, 13, 13¼. |
| New England Mutual Life Insurance Co. | Boston, Mass. | Aug. 5, 1918 | Apr. 1, 1835 | ..... | 104,587,712 86 | 2,734,844 98 | 3, 4. |
| New Jersey Fidelity & Plate Glass Ins. Co. | Newark, N. J. | Feb. 25, 1905 | Apr. 21, 1868 | 500,000 00 | 2,085,531 53 | 740,480 73 | 7, 9, 13¼. |
| New World Life Insurance Company | Spokane, Wash. | May 23, 1911 | Feb. 21, 1910 | 1,134,500 00 | 3,754,949 27 | 1,637,619 09 | 3. |
| New York Life Insurance Company | New York, N. Y. | May 4, 1901 | May 21, 1841 | ..... | 966,664,397 19 | ..... | 3. |
| New York Plate Glass Insurance Co. | New York, N. Y. | May 4, 1891 | Mar. 19, 1891 | 150,000 00 | 1,478,687 19 | 195,014 24 | 7. |
| North American Accident Insurance Co. | Chicago, Ill. | Oct. 7, 1905 | May 13, 1886 | 200,000 00 | 1,017,111 91 | 372,398 25 | 4. |
| North American Life Assurance Company | Toronto, Canada | Jan. 2, 1901 | May 15, 1879 | * 251,000 00 | 20,012,645 36 | 528,336 98 | 3. |
| North American Life Insurance Company | Chicago, Ill. | June 30, 1919 | Aug. 19, 1911 | 700,000 00 | 5,860,688 44 | 815,628 30 | 3. |
| Northern Life Insurance Company | Seattle, Wash. | Aug. 11, 1906 | July 14, 1906 | 200,000 00 | 2,709,546 54 | 320,547 60 | 3, 4. |
| Northwestern Mutual Accident Association | Seattle, Wash. | Jan. 12, 1916 | Jan. 7, 1916 | ..... | (2) 151,159 43 | (2) 120,450 05 | 4. |
| Northwestern Mutual Life Insurance Co. | Milwaukee, Wis. | Dec. 8, 1890 | March, 1857 | ..... | 472,698,361 90 | 20,754,408 80 | 3. |
| Northwestern National Life Insurance Co. | Minneapolis, Minn. | Mar. 4, 1899 | Sept. 15, 1895 | ..... | 10,401,190 70 | 635,664 92 | 3. |
| Northwestern Title Insurance Company | Spokane, Wash. | Sept. 12, 1911 | Oct. 5, 1899 | 250,000 00 | 323,498 44 | 262,818 06 | 12. |
| Norwich Union Indemnity Company | New York, N. Y. | Mar. 1, 1920 | Sept. 20, 1919 | 500,000 00 | 1,511,734 91 | 1,018,976 39 | 6, 7, 9, 13, 13¼. |
| Occidental Life Insurance Company | Los Angeles, Cal. | June 23, 1910 | June 30, 1906 | 250,000 00 | 3,053,983 27 | 374,008 49 | 3, 4. |
| Ocean Accident & Guarantee Corp., Ltd. | London, England | Feb. 28, 1914 | Dec. 13, 1871 | * 800,000 00 | 18,054,424 24 | 1,367,150 68 | 4, 5, 6, 7, 8, 9, 13, 13¼. |
| Pacific Mutual Life Insurance Company | Los Angeles, Cal. | Dec. 8, 1890 | Dec. 28, 1867 | 1,500,000 00 | 58,294,496 50 | 2,849,865 51 | 3, 4. |
| Penn Mutual Life Insurance Company | Philadelphia, Pa. | Mar. 6, 1891 | Feb. 24, 1847 | ..... | 216,027,945 59 | ..... | 3. |
| Phoenix Mutual Life Insurance Company | Hartford, Conn. | Apr. 5, 1898 | May, 1851 | ..... | 57,168,929 91 | ..... | 3. |
| Preferred Accident Insurance Company | New York, N. Y. | Aug. 8, 1902 | Mar. 3, 1898 | 700,000 00 | 6,635,563 26 | 1,700,000 00 | 4, 5, 9, 13¼. |
| Provident Life & Trust Company | Philadelphia, Pa. | Apr. 1, 1904 | Mar. 22, 1865 | 2,000,000 00 | 114,799,694 69 | 2,878,233 07 | 3. |
| Prudential Insurance Company of America | Newark, N. J. | Mar. 9, 1901 | Apr. 3, 1873 | 2,000,000 00 | 696,327,302 52 | 30,900,910 96 | 3. |
| Reliance Life Insurance Company | Pittsburg, Pa. | Apr. 23, 1910 | Mar. 31, 1903 | 1,000,000 00 | 14,062,547 92 | 1,316,716 39 | 3, 4. |

(1) Includes $271,618.40 contingent liability of members.
(2) Includes $116,902.48 contingent liability of members.

‡ Class 3, Life Insurance; Class 4, Accident and Health Insurance; Class 5, Fidelity and Surety Insurance; Class 6, Liability Insurance; Class 7, Plate Glass Insurance; Class 8, Boiler and Machinery Insurance; Class 9, Burglary Insurance; Class 10, Sprinkler Insurance; Class 11, Credit Insurance; Class 12, Title Insurance; Class 13, Team and Vehicle Insurance; Class 13¼, Motor Vehicle Insurance; Class 14, Miscellaneous, not otherwise classified.
* Deposit capital.

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**Life and Miscellaneous Insurance Companies Authorized to Transact Business in Washington During the Year 1920—Concluded.**

| NAME OF COMPANY | Location | Date Authorized | Date Incorporated | Paid-Up Capital | Admitted Assets | Surplus as to Policyholders | ‡ Class of Business |
|---|---|---|---|---|---|---|---|
| Republic Casualty Company | Pittsburg, Pa. | July 25, 1917 | July 18, 1916 | $750,000 00 | $1,998,335 16 | $1,150,356 89 | 4, 5, 6, 7, 9, 13, 13½. |
| Reserve Loan Life Insurance Company | Indianapolis, Ind. | Aug. 30, 1905 | Mar. 2, 1897 | 100,000 00 | 5,267,876 83 | 270,494 34 | 3. |
| Ridgely Protective Association | Worcester, Mass. | July 1, 1911 | May 10, 1894 | 100,000 00 | 553,236 17 | 282,550 00 | 4. |
| Royal Indemnity Company | New York, N. Y. | Mar. 15, 1911 | Sept. 30, 1910 | 1,000,000 00 | 13,041,609 48 | 3,000,578 52 | 4, 5, 6, 7, 8, 9, 13, 13½. |
| Southern Surety Company | Des Moines, Iowa | May 2, 1918 | Feb. 20, 1919 | 1,000,000 00 | 4,667,299 35 | 1,577,560 26 | 4, 5, 6, 7, 9, 13, 13½. |
| Standard Accident Insurance Company | Detroit, Mich. | Sept. 16, 1890 | May 29, 1884 | 1,500,000 00 | 13,459,657 86 | 2,845,075 01 | 4, 6, 13, 13½. |
| Travelers Indemnity Company | Hartford, Conn. | Nov. 27, 1916 | Mar. 25, 1903 | 1,500,000 00 | 8,399,161 45 | 2,320,080 10 | 4, 7, 8, 9, 13½. |
| Travelers Insurance Company | Hartford, Conn. | Feb. 19, 1891 | June 17, 1863 | 7,500,000 00 | 195,034,169 87 | 16,391,800 87 | 3, 4, 6. |
| Union Central Life Insurance Company | Cincinnati, Ohio | Aug. 20, 1890 | Mar. 28, 1867 | 2,500,000 00 | 149,071,315 38 | 6,433,352 51 | 3. |
| Union Indemnity Company | New Orleans, La. | Sept. 15, 1920 | Dec. 6, 1919 | 1,000,000 00 | 3,392,122 66 | 1,452,170 92 | 4, 5, 7, 9. |
| Union Mutual Life Insurance Company | Portland, Maine | Aug. 6, 1890 | July 17, 1848 | ..... | 19,125,545 15 | 638,375 04 | 3. |
| United States Casualty Company | New York, N. Y. | May 2, 1905 | May 2, 1895 | 500,000 00 | 6,331,700 49 | 1,208,323 47 | 4, 6, 7, 9, 13, 13½. |
| United States Fidelity & Guaranty Co | Baltimore, Md. | Aug. 6, 1897 | May 19, 1896 | 4,500,000 00 | 30,537,126 47 | 8,832,069 78 | 4, 5, 6, 7, 9, 13, 13½. |
| Washington Title Insurance Company | Seattle, Wash. | June 9, 1911 | Apr. 27, 1911 | 500,000 00 | 636,568 60 | 540,690 18 | 12. |
| West Coast Life Insurance Company | San Francisco, Cal. | Apr. 1, 1915 | Feb. 8, 1915 | 250,000 00 | 5,809,869 61 | 428,789 97 | 3, 4. |
| Western States Life Insurance Company | San Francisco, Cal. | July 28, 1910 | Oct. 11, 1909 | 1,000,000 00 | 5,130,825 57 | 1,184,755 87 | 3. |
| Western Union Life Insurance Company | Spokane, Wash. | Nov. 22, 1906 | Oct. 31, 1906 | 200,000 00 | 5,065,730 81 | 549,593 22 | 3, 4. |

‡ Class 3, Life Insurance; Class 4, Accident and Health Insurance; Class 5, Fidelity and Surety Insurance; Class 6, Liability Insurance; Class 7, Plate Glass Insurance; Class 8, Boiler and Machinery Insurance; Class 9, Burglary Insurance; Class 10, Sprinkler Insurance; Class 11, Credit Insurance; Class 12, Title Insurance; Class 13, Team and Vehicle Insurance; Class 13½, Motor Vehicle Insurance; Class 14, Miscellaneous, not otherwise classified.

**CASUALTY INTER-INSURANCE ASSOCIATIONS.**

| NAME OF COMPANY | Location | Date Authorized | Date Incorporated | Cash Assets | Liabilities | Surplus | ‡ Class of Business |
|---|---|---|---|---|---|---|---|
| Automobile Insurance Exchange | Seattle, Wash. | Jan. 18, 1919 | ..... | $72,548 83 | $60,128 78 | $12,420 05 | 5, 13½. |
| Automobile Owners Inter-Insurance Assn. | Seattle, Wash. | Apr. 1, 1918 | ..... | 146,959 39 | 127,220 37 | 19,739 02 | 13½. |
| Pacific Automobile Indemnity Exchange | San Francisco, Cal. | July 28, 1920 | July 30, 1912 | 462,094 37 | 378,485 65 | 83,608 72 | 13½. |

In establishing the loss-paying ability of an inter-insurance association organized under the laws of the State of Washington, there must be taken into account, in addition to the cash assets, the contingent liability of each solvent member to ratably pay and discharge all losses and legal claims arising against the association.

‡ Class 5, Fidelity and Surety Insurance; Class 13½, Motor Vehicle Insurance.

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## FRATERNAL INSURANCE COMPANIES AUTHORIZED TO TRANSACT BUSINESS IN THE STATE OF WASHINGTON DURING THE YEAR ENDING DECEMBER 31, 1920.

| NAME OF COMPANY | Location | Date Authorized | Date Incorporated | Admitted Assets | Total Liabilities | Net Amount for Protection of Outstanding Certificates |
|---|---|---|---|---|---|---|
| Benefit Association of Railway Employes | Chicago, Ill. | Aug. 10, 1918 | Jan. 18, 1913 | $424,891 83 | $35,905 27 | $388,986 56 |
| Ben Hur, Supreme Tribe of | Crawfordsville, Ind. | Apr. 17, 1902 | Jan. 8, 1894 | 2,665,295 42 | 145,819 24 | 2,519,404 18 |
| Brotherhood of American Yeomen | Des Moines, Iowa. | Oct. 17, 1901 | Dec. 27, 1897 | 4,880,192 22 | 1,621,919 01 | 3,258,273 21 |
| Court of Honor | Springfield, Ill. | Oct. 29, 1901 | July 16, 1895 | 2,796,069 80 | 80,014 27 | 2,716,055 53 |
| Daughters of Norway | Minneapolis, Minn. | Apr. 15, 1908 | Dec. 2, 1908 | 28,546 87 | 100 00 | 28,446 87 |
| Eminent Household of Columbian Woodmen | Atlanta, Georgia | May 8, 1907 | August, 1908 | 1,841,005 78 | * 1,764,329 34 | † 76,676 44 |
| Fraternal Aid Union | Denver, Colo. | Mar. 26, 1908 | Feb. 14, 1894 | 3,078,916 99 | * 1,658,105 40 | †1,420,811 59 |
| Fraternal Brotherhood | Los Angeles, Cal. | Mar. 26, 1902 | Feb. 3, 1896 | 2,065,669 96 | 568,529 89 | 1,497,140 07 |
| German Baptists Life Association | Buffalo, N. Y. | Apr. 1, 1912 | 1899 | (No report filed for 1920) | | |
| Grand Aerie Fraternal Order of Eagles | Seattle, Wash. | Dec. 9, 1918 | Aug. 3, 1905 | 24,419 95 | 7,411 42 | 17,008 53 |
| Grand Lodge, A. O. U. W. of Washington | Seattle, Wash. | Oct. 24, 1906 | Jan. 24, 1907 | 1,045,722 50 | ..... | 1,045,722 50 |
| Grand Lodge, Degree of Honor, A. O. U. W. of Washington | Chehalis, Wash. | Mar. 9, 1911 | Mar. 8, 1911 | 165,307 30 | ..... | 165,307 30 |
| Homesteaders, The | Des Moines, Iowa. | May 16, 1907 | Jan. 26, 1906 | 466,741 08 | 85,786 39 | 380,954 69 |
| Independent Order of Foresters | Toronto, Canada | Sept. 26, 1901 | July, 1881 | 43,794,040 12 | *43,142,034 85 | † 652,005 27 |
| Independent Order of Svithiod | Chicago, Ill. | Mar. 30, 1909 | Sept. 2, 1881 | 412,482 27 | 7,252 87 | 405,229 40 |
| Knights of Columbus | New Haven, Conn. | Mar. 26, 1902 | Mar. 29, 1882 | 11,627,788 49 | 205,762 86 | 11,422,025 63 |
| Ladies Catholic Benevolent Association | Erie, Pa. | June 7, 1911 | June 28, 1890 | 5,565,113 02 | 162,769 07 | 5,402,343 95 |
| Ladies of the Maccabees | Port Huron, Mich. | Oct. 1, 1904 | Dec. 10, 1891 | 1,775,976 14 | 92,746 71 | 1,683,229 43 |
| Loyal American Life Association | Chicago, Ill. | Jan. 24, 1902 | Nov. 7, 1896 | 638,865 24 | 59,823 02 | 579,042 22 |
| Lutheran Brotherhood | Minneapolis, Minn. | Dec. 15, 1920 | June 13, 1917 | 47,943 34 | * 31,847 39 | † 16,095 95 |
| Maccabees, The | Detroit, Mich. | Mar. 26, 1902 | Sept. 1, 1883 | 15,013,649 29 | 2,901,936 99 | 12,111,712 30 |
| Masonic Mutual Life Association | Washington, D. C. | Nov. 28, 1906 | Mar. 3, 1869 | 3,034,670 57 | * 3,003,156 02 | † 31,514 55 |
| Modern Brotherhood of America | Mason City, Iowa. | Feb. 14, 1902 | Mar. 30, 1897 | 4,952,998 82 | 294,599 56 | 4,658,399 26 |
| Modern Order of Praetorians | Dallas, Texas. | Nov. 7, 1901 | Apr. 1, 1893 | 3,090,336 12 | 90,061 05 | 3,000,275 07 |
| Modern Woodmen of America | Rock Island, Ill. | Aug. 23, 1901 | May 5, 1894 | 21,527,565 50 | 2,379,475 15 | 19,148,090 35 |
| National Croation Society of the U. S. A. | Pittsburg, Pa. | Oct. 5, 1914 | Apr. 29, 1897 | 1,118,600 94 | 80,654 79 | 1,037,946 16 |
| National Fraternal Society of the Deaf | Chicago, Ill. | June 23, 1913 | Dec. 2, 1907 | 285,101 19 | 2,362 27 | 282,738 92 |
| National Slovak Society of the U. S. A. | Pittsburg, Pa. | Nov. 17, 1910 | Dec. 21, 1894 | 1,903,491 23 | 224,526 34 | 1,678,964 89 |
| National Union Assurance Society | Toledo, Ohio | Apr. 14, 1908 | May 14, 1881 | 1,988,299 39 | 412,181 71 | 1,526,097 68 |
| Neighbors of Woodcraft | Portland, Ore. | Aug. 1, 1902 | Sept. 23, 1905 | 3,229,114 48 | 170,332 25 | 3,058,782 23 |

* Legal reserve basis.
† Surplus to certificate holders.

**Fraternal Insurance Companies Authorized to Transact Business in Washington During the Year 1920—Concluded.**

| NAME OF COMPANY | Location | Date Authorized | Date Incorporated | Admitted Assets | Total Liabilities | Net Amount for Protection of Outstanding Certificates |
|---|---|---|---|---|---|---|
| Order of United Commercial Travelers of America | Columbus, Ohio | Oct. 14, 1905 | Jan. 16, 1888 | 1,406,672 53 | 241,579 60 | 1,165,092 93 |
| Polish National Alliance U. S. of N. A. | Chicago, Ill. | July 14, 1909 | 1896 | 5,439,568 69 | 344,565 74 | 5,095,002 95 |
| Royal Arcanum | Boston, Mass. | Oct. 30, 1901 | Nov. 5, 1877 | 9,208,944 65 | 559,542 78 | 8,649,401 87 |
| Royal Highlanders | Aurora, Neb. | Oct. 21, 1901 | Aug. 10, 1896 | 1,928,752 70 | 26,700 00 | 1,902,052 70 |
| Royal League | Chicago, Ill. | Jan. 2, 1912 | Oct. 26, 1893 | 2,850,949 69 | 87,677 33 | 2,763,272 36 |
| Royal Neighbors of America | Rock Island, Ill. | Sept. 1, 1904 | Mar. 21, 1895 | 6,212,959 64 | 483,585 26 | 5,729,374 38 |
| Security Benefit Association | Topeka, Kansas | Oct. 20, 1901 | Feb. 22, 1892 | 2,204,652 03 | 608,009 52 | 1,596,642 51 |
| Sons of Herman, Grand Lodge of Washington | Seattle, Wash. | Mar. 26, 1902 | Sept., 1894 | 56,758 55 | ..... | 56,758 55 |
| Sons of Norway | Minneapolis, Minn. | Jan. 1, 1910 | Oct. 28, 1898 | 358,683 84 | 600 00 | 358,083 84 |
| South Slavonic Catholic Union | Ely, Minn. | Sept. 7, 1915 | Jan. 24, 1901 | 383,223 20 | 54,388 61 | 328,834 59 |
| Supreme Lodge, Knights of Pythias | Indianapolis, Ind. | Oct. 24, 1905 | June 29, 1894 | 12,376,534 23 | *11,347,320 88 | †1,029,213 35 |
| United Artisans | Portland, Ore. | Mar. 17, 1902 | Nov., 1894 | 1,542,606 32 | 12,441 30 | 1,530,165 02 |
| Women's Benefit Association of Maccabees | Port Huron, Mich. | Mar. 26, 1902 | Apr. 6, 1897 | 14,585,958 50 | 284,131 75 | 14,301,826 75 |
| Women's Catholic Order of Foresters | Chicago, Ill. | Mar. 26, 1902 | Jan. 31, 1894 | 4,034,747 70 | 143,781 22 | 3,890,966 48 |
| Woodmen of the World | Denver, Colo. | Mar. 26, 1902 | Jan. 20, 1891 | 8,919,260 75 | 457,063 06 | 8,462,197 69 |
| Workmen's Circle, The | New York, N. Y. | Dec. 10, 1918 | May 16, 1905 | 1,420,335 40 | 87,027 36 | 1,333,308 04 |

* Legal reserve Basis.

† Surplus to certificate holders.

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| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Abeille Fire Insurance Company | $2,230,941 00 | $1,195,790 00 | $27,382 01 | $15,214 55 | $3,963 69 | $6,024 08 | $342 33 |
| Aetna Insurance Company | 31,804,975 00 | 19,238,834 00 | 454,009 50 | 293,520 74 | 115,147 77 | 101,927 05 | 6,604 22 |
| Agricultural Insurance Company | 9,201,200 00 | 5,475,100 00 | 112,041 23 | 59,312 38 | 29,885 35 | 24,565 96 | 1,334 53 |
| Allemannia Fire Insurance Company of Pittsburg | 559,773 00 | 179,358 00 | 7,714 79 | 4,516 75 | 461 19 | 1,238 57 | 101 63 |
| Alliance Insurance Company of Philadelphia | 6,966,740 00 | 2,963,593 00 | 77,183 46 | 35,321 72 | 5,000 59 | 5,758 42 | 794 74 |
| American Alliance Insurance Company | 5,610,234 00 | 1,405,474 00 | 72,629 33 | 21,396 32 | 6,390 06 | 7,241 06 | 481 42 |
| American Central Insurance Company | 14,682,423 00 | 9,027,863 00 | 198,266 29 | 124,043 87 | 16,754 71 | 24,724 93 | 2,790 99 |
| American Druggists Fire Insurance Company | 923,600 00 | 534,050 00 | 16,887 89 | 10,425 27 | 2,974 56 | 2,974 56 | 312 76 |
| American Eagle Fire Insurance Company | 5,913,317 00 | 929,242 00 | 88,296 50 | 19,744 63 | 5,642 58 | 6,033 44 | 417 31 |
| American Equitable Assurance Company of New York | 2,820,969 00 | 1,615,961 00 | 29,742 78 | 19,373 73 | 15,602 21 | 17,431 21 | 435 91 |
| American Insurance Company | 13,385,687 00 | 5,314,198 00 | 213,253 59 | 99,713 57 | 29,745 07 | 33,391 69 | 2,243 56 |
| American Merchant Marine Insurance Company | ..... | ..... | 12,489 50 | 6,535 43 | 8,117 07 | 8,117 07 | 147 05 |
| American National Fire Insurance Company | 368,033 00 | 212,774 00 | 4,488 37 | 2,720 34 | 960 21 | 919 13 | 61 21 |
| Assurance Company of America | 1,497,927 00 | 966,792 00 | 22,450 51 | 15,186 04 | 4,239 81 | 5,635 81 | 341 69 |
| Atlas Assurance Company, Ltd | 12,226,697 00 | 7,550,582 00 | 171,911 83 | 119,963 41 | 34,657 45 | 38,916 98 | 2,699 18 |
| Automobile Insurance Company of Hartford | 6,299,973 00 | 4,149,582 00 | 84,630 30 | 56,500 34 | 10,563 58 | 9,282 54 | 1,271 26 |
| Bankers & Shippers Insurance Company | 4,961,537 00 | 2,014,422 00 | 48,964 38 | 21,184 97 | 7,325 20 | 7,949 89 | 476 66 |
| Boston Insurance Company | 6,484,745 00 | 2,682,535 00 | 82,414 39 | 40,394 59 | 24,174 40 | 18,884 64 | 908 88 |
| British America Assurance Company | 4,500,347 00 | 1,956,680 00 | 59,717 77 | 28,584 89 | 14,751 00 | 17,674 42 | 643 16 |
| British General Insurance Company, Ltd | 220,105 00 | 94,166 00 | 1,793 95 | 943 59 | 406 69 | 407 52 | 21 23 |
| Caledonian Insurance Company | 12,814,803 00 | 3,829,080 00 | 184,319 62 | 58,200 98 | 24,789 82 | 28,982 24 | 1,809 53 |
| California Insurance Company | 15,237,511 00 | 8,288,293 00 | 231,776 74 | 140,420 19 | 41,023 21 | 47,099 84 | 3,159 45 |
| Camden Fire Insurance Association | 11,062,230 00 | 7,231,297 00 | 161,054 07 | 72,848 82 | 17,144 11 | 19,417 86 | 1,639 10 |
| Central National Fire Insurance Company | 436,550 00 | 351,600 00 | 7,844 94 | 6,427 05 | ..... | ..... | 165 95 |
| Century Insurance Company, Ltd | 919,102 00 | 430,679 00 | 14,176 38 | 8,762 55 | 2,584 81 | 3,209 69 | 197 15 |
| Citizens Insurance Company | 7,468,094 00 | 2,402,228 00 | 101,466 85 | 39,383 78 | 6,016 85 | 7,994 68 | 886 18 |
| City of New York Insurance Company | 4,567,091 00 | —6,272,963 00 | 61,750 39 | —10,157 04 | 7,732 27 | 7,296 21 | ..... |
| Cleveland National Fire Insurance Company | 7,200,656 00 | 4,150,477 00 | 88,789 85 | 53,559 52 | 13,137 07 | 6,198 04 | 1,650 74 |
| Colonial Assurance Company of City of New York | 1,300,000 00 | 1,071,271 00 | 18,083 47 | 12,459 23 | 3,356 62 | 4,372 84 | 280 33 |
| Columbia Insurance Company | 1,708,474 00 | 1,014,813 00 | 20,872 40 | 12,197 72 | 2,255 96 | 4,018 96 | 274 45 |
| Commercial Union Assurance Company, Ltd | 16,252,699 00 | 3,376,742 00 | 207,452 56 | 107,129 16 | 40,643 46 | 43,249 55 | 2,410 40 |
| Commercial Union Fire Insurance Company | 4,815,460 00 | 2,201,361 00 | 51,649 01 | 29,307 08 | 3,962 50 | 3,695 50 | 659 41 |
| Commonwealth Insurance Company of New York | 9,015,601 00 | 4,244,948 00 | 105,772 69 | 56,421 76 | 15,470 91 | 15,951 10 | 1,269 49 |
| Concordia Fire Insurance Company | 4,303,390 00 | 2,696,677 00 | 61,993 91 | 40,820 72 | 8,361 93 | 9,161 83 | 918 47 |
| Connecticut Fire Insurance Company | 8,137,036 00 | 4,646,021 00 | 127,861 98 | 77,834 25 | 17,176 07 | 17,263 21 | 1,751 27 |

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**Fire Insurance Business Transacted by Companies Other Than Mutual in Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Continental Insurance Company | 18,180,099 00 | 9,825,978 00 | 276,768 10 | 165,317 36 | 48,125 14 | 50,238 47 | 3,719 64 |
| County Fire Insurance Company of Philadelphia | 872,220 00 | 542,035 00 | 13,061 28 | 7,713 10 | 2,075 60 | 2,075 60 | 173 54 |
| Detroit Fire & Marine Insurance Company | 3,062,308 00 | 1,381,846 00 | 48,941 70 | 25,233 25 | 18,896 74 | 17,154 74 | 757 00 |
| Dubuque Fire & Marine Insurance Company | 2,400,254 00 | 1,958,173 00 | 52,479 59 | 42,506 04 | 8,954 32 | 6,685 36 | 1,156 45 |
| Eagle Star & British Dominions Insurance Co., Ltd. | 8,449,406 00 | 5,944,875 00 | 117,627 42 | 92,618 12 | 25,839 52 | 30,964 29 | 1,181 65 |
| Equitable Fire & Marine Insurance Company | 5,776,468 00 | 1,470,373 00 | 78,541 25 | 21,008 47 | 8,725 06 | 5,197 03 | 472 69 |
| Federal Insurance Company | 2,113,865 00 | 648,368 00 | 29,849 68 | 11,251 81 | 1,613 33 | 1,638 68 | 253 18 |
| Fidelity Phenix Fire Insurance Company of N. Y. | 15,203,899 00 | 8,060,779 00 | 209,681 62 | 124,227 03 | 34,268 34 | 35,155 86 | 2,795 11 |
| Fire Association of Philadelphia | 12,872,771 00 | 6,905,985 00 | 197,376 63 | 119,241 19 | 56,838 29 | 52,118 75 | 2,682 93 |
| Fireman's Fund Insurance Company | 53,530,701 00 | 16,021,573 00 | 784,366 22 | 384,217 39 | 160,080 02 | 182,564 01 | 8,644 89 |
| Firemens' Insurance Company | 10,521,446 00 | 3,944,296 00 | 145,268 26 | 63,770 46 | 49,601 78 | 46,044 62 | 1,434 84 |
| Franklin Fire Insurance Company | 4,042,901 00 | 3,459,940 00 | 61,840 89 | 52,068 48 | 18,812 77 | 10,110 51 | 1,171 54 |
| General Fire Assurance Company | 3,672,837 00 | 1,032,513 00 | 49,621 74 | 20,482 22 | 7,945 65 | 8,343 74 | 460 85 |
| Girard Fire & Marine Insurance Company | 3,090,088 00 | 1,186,905 00 | 50,912 44 | 17,137 59 | 6,695 16 | 8,249 34 | 385 59 |
| Glens Falls Insurance Company | 6,768,053 00 | 3,922,823 00 | 80,801 04 | 48,145 36 | 13,396 30 | 13,272 30 | 1,083 27 |
| Globe & Rutgers Fire Insurance Company | 18,220,831 00 | 11,310,092 00 | 256,598 80 | 173,290 91 | 70,500 10 | 74,393 84 | 3,899 04 |
| Granite State Fire Insurance Company | 2,288,887 00 | 1,188,329 00 | 32,231 85 | 17,775 89 | 7,151 28 | 7,739 44 | 399 96 |
| Great American Insurance Company | 26,276,368 00 | 13,563,380 00 | 384,245 27 | 205,858 99 | 67,602 03 | 73,936 99 | 4,631 33 |
| Great Lakes Insurance Company | 510,692 00 | 453,783 00 | 5,941 79 | 5,254 65 | 2,632 30 | 2,985 30 | 118 23 |
| Hanover Fire Insurance Company | 9,089,155 00 | 4,389,202 00 | 122,803 80 | 72,534 41 | 34,946 34 | 27,325 53 | 1,632 02 |
| Hartford Fire Insurance Company | 48,170,897 00 | 26,095,040 00 | 647,757 20 | 429,381 51 | 185,522 65 | 180,949 66 | 9,661 09 |
| Henry Clay Fire Insurance Company | 336,675 00 | 286,125 00 | 3,285 77 | 2,652 16 | ..... | ..... | 82 73 |
| Home Fire & Marine Insurance Company | 12,421,277 00 | 1,857,048 00 | 170,740 17 | 43,917 68 | 21,165 18 | 22,109 32 | 988 15 |
| Home Insurance Company | 35,837,280 00 | 30,564,969 00 | 449,569 57 | 377,315 90 | 123,354 28 | 162,309 84 | 8,489 61 |
| Hudson Insurance Company | 2,813,154 00 | 1,567,758 00 | 34,228 75 | 21,548 53 | 2,986 55 | 8,933 27 | 484 84 |
| Imperial Assurance Company | 2,662,099 00 | 1,537,675 00 | 33,311 80 | 20,001 73 | 9,050 35 | 9,557 35 | 450 04 |
| Importers & Exporters Insurance Company of N. Y. | 1,575,875 00 | 743,037 00 | 24,424 88 | 11,918 81 | 3,638 46 | 3,863 46 | 268 18 |
| Industrial Fire Insurance Company | 1,353,226 00 | 1,010,681 00 | 15,838 73 | 11,798 21 | 2,711 65 | 2,880 00 | 265 46 |
| Insurance Company of North America | 39,248,110 00 | 15,416,848 00 | 524,676 28 | 249,506 60 | 148,182 87 | 176,497 11 | 5,615 97 |
| Insurance Company of the State of Pennsylvania | 7,235,903 00 | 4,654,408 00 | 85,819 75 | 50,348 03 | 38,573 05 | 42,569 46 | 1,335 33 |
| Knickerbocker Insurance Company | 3,450,198 00 | 1,698,182 00 | 36,277 38 | 20,900 49 | 18,381 90 | 22,946 54 | 470 26 |
| Law, Union & Rock Insurance Company, Ltd. | 4,497,763 00 | 1,988,749 00 | 64,393 28 | 31,334 68 | 21,341 56 | 16,775 56 | 705 03 |
| Liberty Fire Insurance Company | 598,533 00 | 457,726 00 | 7,527 70 | 5,199 89 | 990 21 | 1,121 60 | 117 00 |
| Liverpool & London & Globe Insurance Co., Ltd. | 22,981,504 00 | 11,437,750 00 | 366,933 23 | 240,137 19 | 84,406 82 | 85,819 80 | 5,403 09 |
| London Assurance Corporation | 21,941,251 00 | 13,791,511 00 | 315,344 98 | 230,478 44 | 57,576 64 | 80,752 26 | 5,185 76 |

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**Fire Insurance Business Transacted by Companies Other T han Mutual in Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| London & Lancashire Fire Insurance Company, Ltd... | 11,942,160 00 | 5,062,789 00 | 176,743 55 | 87,116 50 | 38,001 13 | 43,842 13 | 1,960 12 |
| London & Scottish Assurance Corporation, Ltd..... | 1,441,938 00 | 1,186,266 00 | 18,834 76 | 15,457 69 | 256 54 | 432 59 | 347 80 |
| Massachusetts Fire & Marine Insurance Company..... | 55,283 00 | ..... | 690 68 | 75 36 | 25 52 | 60 94 | 1 70 |
| Mechanics & Traders Insurance Company..... | 2,376,218 00 | 1,432,421 00 | 29,395 03 | 19,970 79 | 7,961 91 | 7,059 59 | 449 34 |
| Mechanics Insurance Company of Philadelphia..... | 514,407 00 | 471,181 00 | 6,391 18 | 5,702 23 | 854 55 | 1,206 50 | 128 30 |
| Mercantile Insurance Company of America..... | 5,244,346 00 | 2,877,143 00 | 73,960 16 | 42,445 43 | 5,379 37 | 6,237 79 | 955 02 |
| Merchants Fire Assurance Corporation of New York... | 7,134,723 00 | 5,629,801 00 | 83,899 61 | 66,583 75 | 10,508 67 | 8,426 34 | 1,497 01 |
| Merchants Fire Insurance Company..... | 1,186,184 00 | 675,595 00 | 18,859 72 | 12,542 89 | 1,039 29 | 1,057 71 | 292 21 |
| Michigan Fire & Marine Insurance Company..... | 2,370,131 00 | 950,282 00 | 32,739 83 | 14,554 29 | 2,616 80 | 2,010 94 | 436 63 |
| Milwaukee Mechanics Insurance Company..... | 13,670,934 00 | 10,816,368 00 | 187,923 54 | 156,378 13 | 32,685 07 | 37,657 71 | 3,518 51 |
| Minneapolis Fire & Marine Insurance Company..... | 1,918,801 00 | 942,105 00 | 25,508 18 | 16,836 67 | 1,180 30 | 2,546 30 | 378 82 |
| National-Ben Franklin Fire Insurance Company..... | 4,143,387 00 | 3,319,518 00 | 53,332 51 | 42,869 36 | 6,271 43 | 11,845 16 | 964 56 |
| National Fire Insurance Company..... | 16,154,873 00 | 10,184,410 00 | 246,168 54 | 165,990 49 | 56,383 39 | 48,552 56 | 4,184 79 |
| National Liberty Insurance Company of America..... | 5,042,691 00 | 4,007,951 00 | 73,554 51 | 58,542 81 | 19,170 16 | 23,709 48 | 1,317 21 |
| National Union Fire Insurance Company..... | 6,562,394 00 | 4,284,009 00 | 114,392 56 | 73,699 16 | 29,837 77 | 30,333 77 | 1,658 23 |
| Nationale Fire Insurance Company of Paris..... | 2,000,533 00 | 1,196,790 00 | 31,630 07 | 15,214 55 | 3,963 70 | 6,024 08 | 342 33 |
| Netherlands Fire & Life Insurance Company, The.... | 9,511,547 00 | 7,117,973 00 | 136,915 50 | 105,857 61 | 31,020 06 | 40,447 95 | 2,361 80 |
| Newark Fire Insurance Company..... | 6,442,692 00 | 2,907,131 00 | 94,759 67 | 47,105 79 | 19,355 66 | 19,674 66 | 1,059 85 |
| New Brunswick Fire Insurance Company..... | ..... | ..... | ..... | ..... | 16,694 39 | 27,065 29 | ..... |
| New Hampshire Fire Insurance Company..... | 9,468,851 00 | 5,334,290 00 | 136,487 51 | 77,458 10 | 35,385 62 | 36,117 98 | 1,742 81 |
| New Jersey Insurance Company..... | 5,973,276 00 | 2,531,800 00 | 71,082 81 | 32,860 93 | 16,638 77 | 15,461 77 | 739 37 |
| New Zealand Insurance Company, Ltd..... | 8,121,101 00 | 3,853,973 00 | 128,775 80 | 68,595 62 | 19,456 89 | 22,690 17 | 1,542 73 |
| Niagara Fire Insurance Company..... | 21,569,685 00 | 11,394,760 00 | 316,578 28 | 179,206 86 | 83,598 14 | 80,959 64 | 4,033 56 |
| North British & Mercantile Insurance Company..... | 25,787,932 00 | 13,347,332 00 | 370,048 05 | 212,058 85 | 60,360 88 | 56,331 69 | 4,771 32 |
| North Carolina Home Insurance Company..... | 213,376 00 | 127,809 00 | 2,530 13 | 1,392 06 | 23 85 | 29 85 | 19 91 |
| North China Insurance Company, Ltd..... | 3,682,055 00 | 928,058 00 | 39,310 03 | 13,389 50 | 1,000 70 | 661 70 | 301 26 |
| North River Insurance Company..... | 12,295,075 00 | 7,389,141 00 | 162,253 72 | 102,295 99 | 58,944 01 | 67,855 08 | 2,301 66 |
| Northern Assurance Company, Ltd..... | 12,844,010 00 | 9,325,290 00 | 198,128 89 | 158,539 54 | 50,381 82 | 49,151 20 | 3,602 82 |
| Northern Insurance Company of New York..... | 3,550,324 00 | 1,688,510 00 | 45,630 02 | 23,096 55 | 8,689 55 | 13,931 77 | 519 65 |
| Northwestern Fire & Marine Insurance Company..... | 2,875,050 00 | 627,664 00 | 42,816 97 | 10,758 38 | 1,858 90 | 1,037 18 | 255 51 |
| Northwestern National Insurance Company..... | 16,175,023 00 | 13,385,212 00 | 219,464 09 | 190,920 51 | 55,810 01 | 36,876 18 | 4,295 71 |
| Norwich Union Fire Insurance Society, Ltd..... | 18,148,145 00 | 10,521,233 00 | 260,063 60 | 166,828 39 | 47,503 09 | 56,931 78 | 3,758 64 |
| Old Colony Insurance Company..... | 1,641,251 00 | 765,017 00 | 18,915 11 | 9,666 43 | 7,522 19 | 3,756 48 | 217 50 |
| Orient Insurance Company..... | 4,817,899 00 | 2,532,289 00 | 67,829 82 | 36,408 54 | 9,912 41 | 12,494 41 | 831 22 |
| Pacific Fire Insurance Company..... | 6,963,810 60 | 2,405,072 00 | 101,061 68 | 49,151 74 | 16,726 20 | 15,854 87 | 1,105 91 |

**Fire Insurance Business Transacted by Companies Other Than Mutual in Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Pacific States Fire Insurance Company | 7,992,752 00 | 3,490,233 00 | 128,085 85 | 52,479 20 | 22,880 04 | 22,486 77 | 1,180 78 |
| Palatine Insurance Company, Ltd. | 8,814,063 00 | 3,583,031 00 | 117,221 34 | 60,567 59 | 19,629 83 | 20,489 83 | 1,362 77 |
| Patriotic Assurance Company, Ltd. | 902,837 00 | 517,925 00 | 12,114 57 | 7,397 44 | 335 93 | 579 64 | 166 44 |
| Pennsylvania Fire Insurance Company | 12,168,544 00 | 8,063,048 00 | 162,960 23 | 114,825 69 | 38,431 77 | 29,997 19 | 2,583 58 |
| Peoples National Fire Insurance Company | 2,066,561 00 | 1,312,618 00 | 28,850 24 | 18,774 45 | 8,089 67 | 8,312 14 | 422 42 |
| Phenix Fire Insurance Company of Paris | 4,007,161 00 | 1,195,790 00 | 48,251 42 | 15,214 56 | 3,963 70 | 6,024 08 | 342 33 |
| Phoenix Assurance Company, Ltd. | 14,732,518 00 | 7,541,479 00 | 180,924 78 | 100,688 81 | 34,002 17 | 30,427 13 | 2,265 50 |
| Phoenix Insurance Company | 15,587,268 00 | 9,576,849 00 | 257,911 44 | 163,881 85 | 57,882 38 | 55,622 06 | 3,687 34 |
| Pittsburg Fire Insurance Company | | | | | | | |
| Providence-Washington Insurance Company | 5,736,506 00 | 2,935,873 00 | 74,756 42 | 49,715 34 | 10,009 02 | 22,987 02 | 1,118 59 |
| Queen Insurance Company of America | 15,016,389 00 | 8,444,907 00 | 236,046 93 | 146,245 20 | 51,929 68 | 53,137 68 | 3,290 52 |
| Queensland Insurance Company, Ltd. | 2,671,421 00 | 744,509 00 | 34,805 37 | 11,267 30 | 2,392 80 | 2,736 80 | 253 51 |
| Reliance Insurance Company of Philadelphia | 3,907,161 00 | 1,393,951 00 | 57,169 84 | 24,029 89 | 5,724 95 | 6,908 08 | 540 67 |
| Rhode Island Insurance Company | 3,375,684 00 | 1,767,398 00 | 42,377 59 | 24,632 35 | 12,734 71 | 9,492 50 | 554 23 |
| Richmond Insurance Company | 2,428,408 00 | 1,230,128 00 | 31,656 46 | 12,783 49 | 15,615 73 | 16,505 79 | 297 63 |
| Royal Exchange Assurance | 6,937,658 00 | 3,497,187 00 | 103,399 61 | 56,590 99 | 16,024 04 | 16,186 45 | 1,273 30 |
| Royal Insurance Company, Ltd. | 20,714,207 00 | 13,060,317 00 | 327,447 76 | 226,112 55 | 89,594 12 | 83,158 12 | 5,067 53 |
| Safeguard Insurance Company of New York | 1,817,957 00 | 637,403 00 | 26,410 03 | 11,219 45 | 845 50 | 2,340 73 | 252 44 |
| Scandinavian American Assurance Corporation, Ltd. | 11,304,162 00 | 4,446,203 00 | 173,904 64 | 96,484 86 | 34,507 69 | 38,940 69 | 2,170 91 |
| Scottish Union & National Insurance Company | 10,618,461 00 | 7,827,891 00 | 140,068 80 | 107,646 34 | 45,923 55 | 42,857 55 | 2,422 04 |
| Security Insurance Company | 7,441,282 00 | 2,758,979 00 | 97,807 30 | 32,803 33 | 21,333 43 | 22,807 69 | 738 07 |
| Springfield Fire & Marine Insurance Company | 18,627,160 00 | 10,425,950 00 | 290,530 16 | 177,381 54 | 69,553 04 | 72,928 08 | 3,991 08 |
| Standard Fire Insurance Company | 2,262,702 00 | 985,709 00 | 32,987 83 | 14,375 35 | 2,639 56 | 4,261 23 | 323 44 |
| Star Insurance Company of America | 3,908,201 00 | 1,676,292 00 | 53,492 23 | 27,225 96 | 7,693 18 | 5,017 37 | 612 58 |
| St. Paul Fire & Marine Insurance Company | 15,243,631 00 | 7,691,583 00 | 200,219 41 | 124,994 51 | 36,830 31 | 36,796 05 | 2,968 62 |
| Sterling Fire Insurance Company | 1,495,929 00 | 693,546 00 | 21,575 59 | 9,917 63 | 5,841 31 | 6,029 75 | 223 15 |
| Stuyvesant Insurance Company | 10,952,119 00 | 2,870,160 00 | 132,419 58 | 49,619 92 | 23,520 04 | 23,889 93 | 1,116 45 |
| Sun Insurance Office | 10,881,975 00 | 6,607,018 00 | 156,011 54 | 101,561 90 | 30,965 83 | 23,807 71 | 2,235 14 |
| Svea Fire & Life Insurance Company, Ltd. | 10,180,249 00 | 6,208,356 00 | 142,578 33 | 98,195 73 | 40,108 46 | 46,055 72 | 2,209 40 |
| Tokio Marine & Fire Insurance Company, Ltd. | 2,930,115 00 | 833,492 00 | 35,532 24 | 15,990 39 | 6,236 04 | 6,146 04 | 359 78 |
| Underwriters at American Lloyds | 911,638 00 | 734,169 00 | 9,712 25 | 6,006 27 | 3,070 23 | 3,229 48 | 135 14 |
| Union Assurance Society, Ltd. | 12,842,510 00 | 6,471,765 00 | 165,190 21 | 97,318 82 | 34,870 38 | 22,739 38 | 2,189 67 |
| Union Fire Insurance Company of Paris | 3,196,426 00 | 1,423,031 00 | 39,688 45 | 18,393 70 | 3,359 30 | 6,662 67 | 413 86 |
| Union Insurance Society of Canton, Ltd. | 19,577,402 00 | 8,149,112 00 | 277,802 06 | 151,746 87 | 40,946 07 | 46,083 31 | 3,414 30 |
| United Firemens' Insurance Company | 2,537,063 00 | 1,663,444 00 | 31,737 08 | 21,084 25 | 5,157 14 | 5,194 46 | 474 40 |

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**Fire Insurance Business Transacted by Companies Other Than Mutual in Washington During the Year 1920—Concluded.**

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| United States Fire Insurance Company | 17,169,466 00 | 10,103,295 00 | 240,019 78 | 154,854 14 | 52,317 44 | 46,895 27 | 3,484 22 |
| Urbaine Fire Insurance Company | 11,761,954 00 | 7,340,631 00 | 169,726 51 | 122,200 68 | 60,261 37 | 64,958 54 | 1,737 90 |
| Utah Home Fire Insurance Company | 726,848 00 | 506,155 00 | 10,361 80 | 7,375 53 | 3,976 25 | 2,791 26 | 165 95 |
| Victory Insurance Company of Philadelphia | 1,860,606 00 | 1,382,906 00 | 20,709 56 | 14,900 91 | 282 64 | 304 64 | 335 27 |
| Vulcan Fire Insurance Company | 6,417,127 00 | 3,159,113 00 | 96,463 74 | 52,208 51 | 18,952 56 | 20,466 22 | 1,174 69 |
| Washington Marine Insurance Company | 24,808 00 | 19,241 00 | 410 33 | 328 29 | ..... | ..... | 7 39 |
| Westchester Fire Insurance Company | 10,968,280 00 | 5,880,811 00 | 171,275 18 | 103,559 07 | 46,019 35 | 47,228 77 | 2,330 08 |
| Western Assurance Company | 8,224,703 00 | 3,309,034 00 | 108,878 26 | 46,854 80 | 18,516 49 | 24,459 91 | 1,054 23 |
| World Auxiliary Insurance Corporation, Ltd | 752,999 00 | 531,504 00 | 10,737 57 | 8,436 33 | 1,760 38 | 1,760 38 | 189 83 |
| Yorkshire Insurance Company, Ltd | 9,925,791 00 | 2,696,368 00 | 123,262 39 | 54,904 26 | 61,090 51 | 62,374 51 | 1,235 35 |
| Totals | $1,240,838,930 00 | $641,957,327 00 | $17,417,704 78 | $10,237,884 01 | $3,720,388 32 | $3,890,669 96 | $229,899 68 |

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## FIRE INSURANCE BUSINESS TRANSACTED BY MUTUAL AND INTER-INSURANCE COMPANIES IN WASHINGTON DURING THE YEAR 1920.

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Central Manufacturers Mutual Insurance Company | $5,127,756 00 | $3,143,217 00 | $67,945 46 | $48,798 40 | $48,201 35 | $47,092 29 | $1,007 96 |
| Druggists Indemnity Exchange | 133,300 00 | 123,800 00 | 2,660 90 | 1,764 90 | ..... | ..... | 39 71 |
| Fitchburg Mutual Fire Insurance Company | 1,228,668 00 | 1,000,886 00 | 18,163 89 | 15,354 59 | 6,191 68 | 6,341 20 | 345 48 |
| Grain Dealers National Mutual Fire Insurance Co. | 3,638,744 00 | —420,844 00 | 31,457 62 | 16,545 75 | 25,857 50 | 25,857 50 | 372 28 |
| Hardware Dealers Mutual Fire Association of Pa. | 479,450 00 | 363,950 00 | 11,138 92 | 9,509 23 | 2,552 09 | 5,052 09 | 213 96 |
| Indiana Lumbermen's Mutual Insurance Company | 1,000,950 00 | 920,950 00 | 19,946 74 | 16,500 06 | 5,540 64 | 5,540 64 | 371 25 |
| Individual Underwriters | 2,882,925 00 | 2,851,825 00 | 23,789 73 | 23,622 46 | 4,723 45 | 4,723 45 | 531 50 |
| Inter-Insurance Exchange of Seattle | 5,950,783 71 | 3,822,180 91 | 239,325 11 | 183,270 68 | 112,714 19 | 100,658 46 | 1,882 71 |
| Lumbermen's Indemnity Exchange | 24,275,875 72 | 17,984,925 45 | 490,747 10 | 387,224 57 | 108,406 90 | 97,794 53 | 3,872 25 |
| Lumbermen's Mutual Insurance Company | 5,053,685 00 | 3,741,102 00 | 54,558 55 | 45,522 93 | 12,652 73 | 12,646 92 | 1,014 27 |
| Lumbermen's Mutual Society | 2,284,550 00 | 1,639,550 00 | 11,269 68 | 11,269 68 | 3,398 13 | 3,398 13 | 112 70 |
| Lumbermen's Underwriting Alliance | 5,220,882 85 | 4,394,432 85 | 116,723 77 | 103,792 46 | 5,771 08 | 5,771 08 | 2,335 33 |
| Lumber Mutual Fire Insurance Company | 1,198,235 87 | 1,008,521 11 | 24,171 45 | 19,522 88 | 5,848 81 | 5,839 48 | 439 26 |
| Manufacturing Lumbermen's Underwriters | 3,329,416 00 | 2,715,416 00 | 76,675 40 | 65,427 10 | 2,298 12 | 2,298 12 | 1,472 11 |
| Manufacturing Woodworkers' Underwriters | 2,259,105 00 | 1,782,105 00 | 61,150 96 | 50,891 58 | 551 05 | 551 05 | 1,145 06 |
| Michigan Millers Mutual Fire Insurance Company | 3,306,357 00 | —592,248 00 | 43,311 50 | 27,032 39 | 63,073 99 | 59,344 74 | 694 34 |
| Mill Owners Mutual Fire Insurance Company | 4,465,491 00 | 2,239,628 00 | 36,553 64 | 28,108 76 | 33,420 41 | 33,731 70 | 632 45 |
| Millers Mutual Fire Insurance Association of Illinois | 3,381,726 24 | —1,256,563 22 | 60,897 27 | 44,701 46 | 47,419 00 | 48,192 95 | 1,005 78 |
| Millers National Insurance Company | 3,530,560 00 | 1,346,428 00 | 52,390 50 | 37,109 05 | 54,138 01 | 49,622 83 | 884 96 |
| National Hardware Dealers Mutual Fire Ins. Co. | 271,700 00 | 166,200 00 | 7,955 58 | 6,177 59 | 1,549 40 | 2,824 27 | 139 00 |
| National Lumber Mfg. Inter-Insurance Exchange | 1,535,500 00 | 1,029,061 70 | 32,348 61 | 24,347 77 | 9,146 15 | 8,369 57 | 547 82 |
| New York Reciprocal Underwriters | 5,546,000 00 | 4,871,000 00 | 17,279 80 | 12,895 82 | 188 00 | 188 00 | 290 15 |
| Northwestern Mutual Fire Association | 128,315,535 00 | 63,657,514 00 | 1,406,176 15 | 1,071,265 59 | 247,475 62 | 223,905 94 | 10,712 65 |
| Ohio Millers Mutual Fire Insurance Company | 5,981,047 30 | —1,911,667 91 | 121,235 19 | 93,548 79 | 91,910 31 | 84,624 95 | 2,806 46 |
| Pennsylvania Lumbermen's Mutual Insurance Co. | 1,004,075 00 | 923,950 00 | 20,490 37 | 16,950 84 | 5,680 29 | 5,670 96 | 381 39 |
| Pennsylvania Millers Mutual Fire Insurance Company | 2,257,451 00 | 1,699,210 00 | 16,633 40 | 14,283 70 | 13,989 91 | 14,091 63 | 321 38 |
| Reciprocal Exchange | 736,593 48 | 561,196 74 | 11,218 36 | 5,951 91 | 12,448 02 | 12,448 02 | 133 92 |
| Series B, Lumbermen's Indemnity Exchange | 2,826,520 00 | 2,398,833 49 | 48,497 55 | 41,052 91 | 11,751 26 | 11,372 08 | 410 53 |
| Subscribers at Inter-Insurance Exchange | *390,000 00 | *347,500 00 | 785 64 | 740 09 | ..... | ..... | 16 65 |
| Subscribers at Underwriters Exchange | 2,839,250 00 | 2,654,250 00. | 10,335 40 | 9,205 92 | ..... | ..... | 207 13 |
| Washington Hardware & Implement Underwriters | 3,054,900 00 | 2,696,350 00 | 64,404 37 | 56,703 23 | 5,062 89 | 4,600 38 | 567 06 |
| Warner's Bureau, Wholesale Grocers | 522,500 00 | 502,500 00 | 5,752 70 | 5,018 76 | ..... | ..... | 112 96 |
| Warner's Bureau, Canners Exchange | 1,468,950 11 | 1,244,950 11 | 20,264 29 | 17,715 87 | ..... | ..... | 398 61 |
| Western Reciprocal Underwriters | 217,350 00 | 20,000 00 | 661 15 | 425 75 | 2,362 50 | 2,362 50 | 9 58 |
| Totals | $235,659,753 28 | $127,820,112 23 | $3,227,306 75 | $2,512,253 47 | $939,248 48 | $900,855 71 | $35,418 59 |

* Includes sprinkler leakage.

## FIRE INSURANCE TRANSACTED BY COUNTY MUTUAL INSURANCE COMPANIES IN WASHINGTON DURING THE YEAR 1920.

| NAME OF COMPANY | Amount at Risk at End of Previous Year | Amount of Risks Added During Year | Amount at Risk Dec.31, 1920 | Net Premiums Written | Losses Paid | Premium Tax |
|---|---|---|---|---|---|---|
| Big Bend Mutual Fire Insurance Company | ..... | $239,564 00 | $235,434 00 | $1,572 29 | ..... | $15 72 |
| Farmers Mutual Insurance Company | $13,941,555 00 | 6,293,037 00 | 16,515,332 00 | 51,644 94 | $23,485 67 | 516 45 |
| German-American Mutual Fire Insurance Company | 828,858 00 | 321,285 00 | 996,320 00 | 4,686 26 | 1,350 00 | 46 86 |
| Inland Empire Farmers Mutual Fire Insurance Company | 2,508,976 25 | 1,074,115 00 | 2,773,806 25 | 9,560 40 | 7,332 25 | 95 60 |
| Totals | $17,279,389 25 | $7,927,001 00 | $20,519,942 25 | $67,463 89 | $32,167 92 | $674 63 |

## FIRE INSURANCE TRANSACTED BY FRATERNAL MUTUAL INSURANCE ASSOCIATIONS (ASSESSMENT PLAN) IN WASHINGTON DURING THE YEAR 1920.

| NAME OF COMPANY | Amount at Risk at End of Previous Year | Amount of Risks Added During Year | Amount at Risk Dec.31, 1920 | Net Premiums Written | Losses Paid | Premium Tax |
|---|---|---|---|---|---|---|
| Farmers Union Cooperative Mutual Fire Insurance Company | $306,006 00 | $301,090 00 | $1,122,384 00 | $1,643 02 | ..... | ..... |
| Fraternal Benefit Association | 2,616,965 00 | 530,112 00 | 2,992,077 00 | 5,537 70 | $4,720 70 | ..... |
| Washington Fire Relief Association | 6,659,508 00 | 3,010,339 00 | 8,937,274 00 | 19,396 70 | 17,415 60 | ..... |
| Totals | $10,182,479 00 | $3,841,541 00 | $13,041,735 00 | $26,577 42 | $22,136 30 | ..... |

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## INSURANCE BUSINESS TRANSACTED BY AGENTS FOR NON-ADMITTED COMPANIES IN WASHINGTON DURING THE YEAR 1920.

### FIRE INSURANCE

| NAME OF AGENT | Risks Written | Premiums | Losses Paid | Premium Tax |
|---|---|---|---|---|
| Bowden, Gazzam & Arnold | $1,398,795 00 | $21,650 82 | $13,056 45 | $487 13 |
| J. B. F. Davis & Son, Inc | 286,925 00 | 1,631 59 | ..... | 36 71 |
| I. Lloyd Hahn | 216,778 53 | 3,315 61 | 945 40 | *74 60 |
| Johnson & Higgins of Washington | 563,417 50 | 4,887 50 | ..... | 109 97 |
| Martin General Agency | 339,500 00 | 5,355 63 | ..... | 120 50 |
| Metzger & Jones | 19,250 00 | 202 50 | ..... | 4 56 |
| Marsh & McLennan Marine | 2,500 00 | 56 58 | ..... | 1 27 |
| Oppenheimer & Co | 208,971 00 | 1,766 21 | 4,958 03 | 39 74 |
| Seeley & Co | 50,900 00 | 725 09 | ..... | *16 31 |
| Totals | $3,062,037 03 | $39,591 03 | $18,959 88 | $890 79 |

### MARINE INSURANCE

| | Risks Written | Premiums | Losses Paid | Premium Tax |
|---|---|---|---|---|
| Bowden, Gazzam & Arnold | $1,050,000 00 | $3,395 83 | ..... | $76 41 |
| J. B. F. Davis & Son, Inc | 1,196,393 00 | 8,107 82 | $329 66 | 182 43 |
| Dodwell & Co., Ltd | 148,508 00 | 2,519 36 | 59 17 | 56 69 |
| Hellar, Lyon & Co | 145,000 00 | 906 25 | ..... | 20 39 |
| Johnson & Higgins of Washington | 3,923,195 00 | 11,616 77 | 2,197 96 | 279 32 |
| Marsh & McLennan Marine | 815,000 00 | 1,858 33 | ..... | 41 81 |
| Frank Waterhouse & Co | 30,000 00 | 283 33 | ..... | 6 37 |
| Totals | $7,308,096 00 | $28,687 69 | $2,586 79 | $668 42 |

### STORM INSURANCE

| | Risks Written | Premiums | Losses Paid | Premium Tax |
|---|---|---|---|---|
| Dodwell & Co., Ltd | $1,000 00 | $60 00 | ..... | $1 35 |

* Miscellaneous.

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## MARINE INSURANCE BUSINESS TRANSACTED BY COMPANIES IN WASHINGTON DURING THE YEAR 1920.

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Aetna Insurance Company | $5,411,329 00 | $1,295,121 00 | $124,149 10 | $8,321 27 | $10,898 98 | $5,904 84 | $187 23 |
| Agricultural Insurance Company | 543,900 00 | 372,100 00 | ..... | ..... | ..... | ..... | ..... |
| Alliance Insurance Company of Philadelphia | 1,892,361 00 | 1,869,941 00 | 13,700 03 | 12,345 85 | 9,431 69 | 5,367 86 | 277 78 |
| American Alliance Insurance Company | 3,240,527 00 | ..... | 11,535 34 | ..... | ..... | ..... | ..... |
| American Eagle Fire Insurance Company | 166,183 00 | 35,538 00 | 2,364 69 | 480 67 | 35 25 | 391 25 | 10 81 |
| American Insurance Company | 1,562,455 00 | 292,874 00 | 18,558 55 | 3,236 09 | 293 43 | 1,587 55 | 72 81 |
| Automobile Insurance Company of Hartford | 2,163,119 00 | 1,854,929 00 | 23,978 79 | 19,762 49 | —202 05 | 2,224 34 | 444 66 |
| Boston Insurance Company | 32,500 00 | 32,500 00 | 86 25 | 67 50 | 35 28 | 35 28 | 1 52 |
| British & Foreign Marine Insurance Company, Ltd | 5,099,637 00 | 5,085,808 00 | 34,501 37 | 34,311 42 | 899 45 | 119 35 | 772 00 |
| Camden Fire Insurance Association | 2,226,499 00 | 1,723,345 00 | 23,757 46 | 18,871 69 | 777 88 | 1,066 88 | 424 61 |
| Canton Insurance Office, Ltd | 17,151,143 00 | 16,271,380 00 | 32,595 62 | 27,955 92 | 9,687 43 | 6,279 54 | 629 01 |
| Columbia Insurance Company | 790,920 00 | 450,528 00 | 6,021 42 | 4,510 96 | 506 25 | 812 24 | 101 50 |
| Commercial Union Assurance Company, Ltd | 2,381,814 00 | 2,361,814 00 | 3,560 14 | 3,554 80 | 2,520 00 | 2,520 00 | 79 98 |
| Concordia Fire Insurance Company | 208,878 00 | 187,656 00 | 5,289 38 | 4,810 15 | 631 14 | 1,035 14 | 108 23 |
| Continental Insurance Company | 390,161 00 | 341,698 00 | 4,102 87 | 3,780 00 | 47 00 | 124 00 | 85 05 |
| Eagle, Star & British Dominion Insurance Co., Ltd | 3,668,560 00 | 3,620,594 00 | 16,331 07 | 15,847 27 | 539 51 | 2,374 79 | 356 56 |
| Equitable Fire & Marine Insurance Company | 587,488 00 | ..... | 8,522 16 | ..... | ..... | ..... | ..... |
| Federal Insurance Company | 856,998 00 | 776,254 00 | 23,014 60 | 22,828 09 | 16,361 23 | 16,361 23 | 513 68 |
| Fidelity-Phoenix Fire Insurance Company of N. Y | 390,161 00 | 341,698 00 | 4,102 89 | 3,749 88 | 2,235 16 | 1,225 00 | 84 37 |
| Fire Association of Philadelphia | 105,341 00 | 103,341 00 | 1,185 89 | 489 63 | 2,955 98 | 2,955 98 | 11 02 |
| Fireman's Fund Insurance Company | 93,744,594 00 | 63,202,600 00 | 560,337 55 | 249,358 51 | 286,643 29 | 87,270 11 | 5,610 57 |
| Firemen's Insurance Company | 1,181,013 00 | 1,096,105 00 | 4,946 56 | 3,298 16 | 234 81 | 214 81 | 74 16 |
| Franklin Fire Insurance Company | 3,718,649 00 | 3,672,013 00 | 35,580 68 | 34,280 25 | 10,402 64 | 10,413 64 | 771 31 |
| Glens Falls Insurance Company | 351,981 00 | 296,816 00 | 3,911 74 | 3,517 50 | ..... | ..... | 79 14 |
| Globe & Rutgers Fire Insurance Company | 2,482,508 00 | 2,026,505 00 | 42,451 78 | 32,289 16 | 10,952 20 | 8,303 51 | 726 51 |
| Great American Insurance Company | 6,775,362 00 | 6,442,170 00 | 39,668 49 | 31,194 65 | 5,797 76 | 13,250 58 | 701 88 |
| Hanover Fire Insurance Company | 138,813 00 | 117,429 00 | 1,680 45 | 1,563 84 | ..... | 522 46 | 35 19 |
| Hartford Fire Insurance Company | 7,816,685 00 | 7,815,605 00 | 8,730 88 | 8,087 69 | 280 94 | 280 94 | 181 97 |
| Home Fire & Marine Insurance Company | 5,738,484 00 | 5,577,200 00 | 31,238 38 | 29,178 55 | 11,115 55 | 8,606 62 | 656 52 |
| Home Insurance Company | 13,379,240 00 | 11,711,143 00 | 34,412 01 | 27,297 76 | 24,381 23 | 23,496 51 | 614 20 |
| Hudson Insurance Company | 9,689 00 | 9,689 00 | 40 27 | 40 27 | ..... | ..... | 91 |
| Importers & Exporters Insurance Company of N. Y | 207,805 00 | 198,155 00 | 8,996 19 | 8,677 38 | 25 50 | 25 50 | 195 24 |
| Indemnity Mutual Marine Assurance Company, Ltd | 79,968 00 | 69,968 00 | 1,042 52 | 901 10 | 4,399 20 | 4,399 20 | 20 27 |
| Insurance Company of North America | 9,578,730 00 | 8,763,607 00 | 198,350 97 | 156,301 87 | 79,924 92 | 54,080 32 | 3,561 79 |
| La Fonciere Marine Insurance Company | 282,593 00 | 258,625 00 | 1,545 30 | 1,339 35 | 21 33 | ..... | 30 13 |

**Marine Insurance Business Transacted by Companies in Washington During the Year 1920—Concluded.**

| NAME OF COMPANY | Gross Risks Written | Net Risks Written | Gross Premiums Written | Net Premiums Written | Losses Paid | Losses Incurred | Premium Tax |
|---|---|---|---|---|---|---|---|
| Liverpool & London & Globe Insurance Co., Ltd. | 1,976,642 00 | 1,852,780 00 | 18,901 26 | 16,408 10 | ..... | ..... | 389 07 |
| London Assurance Corporation | 31,439 00 | 31,439 00 | 54 83 | 54 83 | ..... | ..... | 1 23 |
| Marine Insurance Company, Ltd. | 416,027 00 | 416,027 00 | 1,897 13 | 1,897 13 | ..... | ..... | 42 69 |
| Massachusetts Fire & Marine Insurance Company | 694,619 00 | 509,170 00 | 2,111 73 | 1,487 17 | 489 28 | 251 13 | 33 46 |
| Milwaukee Mechanics Insurance Company | 1,354,313 00 | 1,144,858 00 | 4,969 41 | 4,179 44 | 1,855 11 | 2,254 10 | 94 04 |
| National Union Fire Insurance Company | 2,234,860 00 | 2,202,763 00 | 18,055 12 | 17,415 81 | 51 56 | 51 56 | 391 85 |
| Newark Fire Insurance Company | 1,023,951 00 | 946,461 00 | 3,832 98 | 3,602 24 | 1,465 49 | 1,125 49 | 81 05 |
| Niagara Fire Insurance Company | 559,589 00 | 388,394 00 | 7,160 09 | 5,096 49 | ..... | ..... | 114 71 |
| Norske Lloyd Insurance Company, Ltd. | 4,255,595 00 | 4,142,839 00 | 31,063 25 | 27,805 06 | 15,519 73 | 19,072 73 | 614 86 |
| North China Insurance Company, Ltd. | 94,000 00 | 94,000 00 | 3,720 95 | 3,485 80 | ..... | ..... | 78 43 |
| Northwestern National Insurance Company | ..... | ..... | 116 51 | 28 48 | 37 02 | 6 60 | 64 |
| Phoenix Assurance Company, Ltd. | 7,228,265 00 | 6,545,059 00 | 2,222 52 | 2,089 14 | 2,379 89 | 3,514 89 | 45 88 |
| Phoenix Insurance Company | 3,967,404 00 | 2,324,677 00 | 33,467 01 | 23,063 40 | 15,490 49 | 12,324 82 | 518 98 |
| Providence Washington Insurance Company | 2,521,244 00 | 2,029,126 00 | 22,091 05 | 15,924 09 | 13,077 85 | 8,427 85 | 358 29 |
| Queen Insurance Company of America | 28,288 00 | 28,288 00 | 90 71 | 90 71 | ..... | ..... | 2 04 |
| Queensland Insurance Company, Ltd. | 2,031,529 00 | 1,587,272 00 | 9,302 20 | 6,943 35 | 2,053 77 | 2,053 77 | 156 23 |
| Royal Exchange Assurance | 621,159 00 | 605,608 00 | 1,781 73 | 1,282 94 | 3,213 77 | 3,213 77 | 28 86 |
| Royal Insurance Company, Ltd. | 243,200 00 | 243,200 00 | 1,296 16 | 1,270 98 | 82 73 | 1,732 73 | 28 60 |
| Scandinavian American Assurance Corporation, Ltd. | 5,091,202 00 | 5,032,779 00 | 43,860 15 | 40,781 98 | 25,586 75 | 29,863 77 | 917 59 |
| Sea Insurance Company, Ltd. | 108,339 00 | 108,339 00 | 1,096 25 | 1,096 25 | ..... | ..... | 24 66 |
| Security Insurance Company | 458,535 00 | 397,114 00 | 7,235 97 | 6,500 99 | 73 90 | 85 90 | 146 27 |
| Standard Marine Insurance Company | 16,402,533 00 | 11,987,713 00 | 96,060 37 | 61,798 65 | 18,657 40 | 4,395 76 | 1,390 24 |
| St. Paul Fire & Marine Insurance Company | 3,069,768 00 | 2,890,119 00 | 11,565 09 | 10,974 73 | 21,698 35 | 21,274 36 | 246 98 |
| Switzerland General Insurance Company, Ltd. | 8,820,282 00 | 8,584,177 00 | 26,439 32 | 24,476 25 | 1,128 04 | 1,128 04 | 550 71 |
| Thames & Mersey Marine Insurance Company | 5,507,623 00 | 5,342,802 00 | 30,364 76 | 27,067 49 | 11,104 53 | 11,104 53 | 609 02 |
| Tokio Marine & Fire Insurance Company | 1,580,766 00 | 1,536,566 00 | 4,356 83 | 4,173 59 | 4,251 23 | 4,400 00 | 98 91 |
| Union Marine Insurance Company, Ltd. | 297,589 00 | 297,589 00 | 1,857 45 | 1,828 05 | 417 10 | 417 10 | 41 13 |
| United States Fire Insurance Company | 1,162,480 00 | 1,054,037 00 | 8,980 95 | 6,063 18 | 3,756 76 | 3,760 00 | 136 42 |
| United States Lloyds, Inc. | 549,955 00 | 523,055 00 | 7,597 26 | 5,589 21 | 3,876 77 | 4,445 53 | 125 76 |
| Vulcan Fire Insurance Company | 739,855 00 | 739,855 00 | 8,177 84 | 8,177 84 | 4,883 07 | 2,560 64 | 184 00 |
| Westchester Fire Insurance Company | 1,307,473 00 | 1,160,877 00 | 10,686 56 | 8,710 76 | 3,958 52 | 3,365 52 | 195 99 |
| Western Assurance Company | 2,898,989 00 | 2,601,856 00 | 22,847 13 | 19,925 20 | 2,080 95 | 4,299 45 | 448 32 |
| Yangtsze Insurance Association, Ltd. | 17,172,713 00 | 11,006,982 00 | 133,656 09 | 82,356 10 | —2,990 59 | —10,809 42 | 1,795 70 |
| Totals | $288,776,219 00 | $226,579,165 00 | $1,912,777 99 | $1,215,330 17 | $646,026 40 | $395,520 04 | $27,297 57 |

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## LIFE INSURANCE BUSINESS TRANSACTED BY LEGAL RESERVE COMPANIES IN THE STATE OF WASHINGTON DURING THE YEAR 1920.

| NAME OF COMPANY | Insurance in Force at Beginning of Year | | Insurance Written During Year | | Insurance in Force at End of Year | | Premiums Received | Losses Paid | Premium Tax |
|---|---|---|---|---|---|---|---|---|---|
| | No. | Amount | No. | Amount | No. | Amount | | | |
| Aetna Life Insurance Company (ordinary) | 2,605 | $7,463,722 05 | 527 | $2,398,585 60 | 2,870 | $8,978,480 85 | $228,037 18 | $114,994 00 | $5,305 14 |
| Aetna Life Insurance Company (group) | 2 | 137,100 00 | 8 | 1,007,400 00 | 10 | 967,400 00 | 7,746 74 | 1,000 00 | |
| American Central Life Insurance Company | 443 | 784,685 00 | 321 | 680,551 00 | 694 | 1,344,096 00 | 35,976 56 | 10,000 00 | 1,002 58 |
| American Life Insurance Company | 422 | 925,813 00 | 259 | 852,157 00 | 542 | 1,449,729 00 | 48,599 23 | 8,163 00 | 1,212 96 |
| Bankers Life Company | 2,673 | 6,676,856 00 | 625 | 1,994,250 00 | 3,075 | 8,033,870 00 | 259,487 43 | 61,519 00 | 5,838 47 |
| Bankers Life Insurance Company | 301 | 440,666 00 | 78 | 148,013 00 | 263 | 554,679 00 | 21,936 66 | 2,000 00 | 492 19 |
| Bankers Reserve Life Company | 1,849 | 4,452,828 00 | 809 | 2,451,213 50 | 2,420 | 6,221,286 00 | 218,779 59 | 19,825 50 | 4,894 72 |
| Canada Life Assurance Company | 474 | 1,587,124 00 | 12 | 87,018 00 | 472 | 1,643,126 00 | 55,805 22 | 8,000 00 | 1,250 61 |
| Central Life Assurance Society (Mutual) | 2,069 | 4,861,926 50 | 1,030 | 2,708,683 50 | 2,692 | 6,400,810 00 | 215,770 76 | 45,000 00 | 5,353 27 |
| Columbian National Life Insurance Company | 749 | 1,628,291 50 | 394 | 985,784 00 | 991 | 2,194,717 50 | 65,182 16 | 5,000 00 | 1,466 60 |
| Connecticut Mutual Life Insurance Company | 1,191 | 3,311,730 00 | 298 | 943,842 00 | 1,374 | 3,962,879 00 | 124,164 39 | 37,223 00 | 2,618 61 |
| Continental Assurance Company | 42 | 56,254 00 | 75 | 133,000 00 | 94 | 157,254 00 | 5,209 09 | | 117 20 |
| Continental Life Insurance Company | 801 | 1,505,311 00 | 183 | 303,500 00 | 889 | 1,643,697 00 | 60,102 10 | 9,000 00 | 1,348 62 |
| Equitable Life Assur. Society of U. S. (ordinary) | 7,755 | 16,769,955 00 | 1,642 | 4,980,905 00 | 8,781 | 20,120,577 00 | 817,826 17 | 139,504 32 | |
| Equitable Life Assur. Society of U. S. (group) | 7 | 7,794,428 00 | 5 | 961,773 00 | 11 | 915,372 00 | 18,931 29 | 30,520 00 | 18,827 04 |
| Equitable Life Insurance Company | 2,630 | 4,896,703 00 | 216 | 658,500 00 | 2,670 | 5,101,390 00 | 173,374 02 | 74,606 83 | 4,334 35 |
| Fidelity Mutual Life Insurance Company | 827 | 1,728,590 00 | 156 | 410,560 00 | 945 | 2,002,732 00 | 70,695 36 | 12,425 00 | 1,587 66 |
| Home Life Insurance Company | 94 | 60,707 00 | 3 | 5,581 00 | 93 | 58,069 00 | 12,507 24 | 2,219 32 | 281 41 |
| Idaho State Life Insurance Company | 1,441 | 3,367,407 00 | 503 | 1,610,679 00 | 1,610 | 4,051,133 00 | 127,851 41 | 12,000 00 | 2,860 00 |
| International Life Insurance Company | 866 | 2,158,900 00 | 468 | 1,587,180 00 | 1,003 | 2,691,237 00 | 79,929 95 | 13,647 25 | 1,785 41 |
| Kansas City Life Insurance Company | 1,844 | 3,689,750 00 | 884 | 2,475,500 00 | 2,341 | 5,332,750 00 | 149,913 03 | 33,000 00 | 3,373 04 |
| Maryland Assurance Corporation | 15 | 29,000 00 | 18 | 85,000 00 | 29 | 110,000 00 | 2,527 64 | | 56 87 |
| Massachusetts Mutual Life Insurance Company | 1,815 | 4,224,439 00 | 366 | 1,117,900 00 | 2,012 | 4,869,035 00 | 148,278 32 | 61,832 00 | 3,336 26 |
| Merchants Life Insurance Company | 81 | 188,000 00 | 124 | 352,470 00 | 196 | 511,738 00 | 19,055 13 | | 428 74 |
| Metropolitan Life Insurance Company (ordinary) | 24,279 | 21,176,078 00 | 10,171 | 9,527,401 00 | 29,576 | 27,035,802 00 | 901,382 96 | 180,729 96 | 20,261 75 |
| Metropolitan Life Insurance Company (industrial) | 135,904 | 19,433,379 00 | 37,227 | 6,319,079 00 | 153,044 | 22,474,688 00 | 820,210 95 | 161,738 71 | 18,454 74 |
| Metropolitan Life Insurance Company (group) | 18 | 2,549,476 00 | 11 | 3,249,114 00 | 29 | 4,492,375 00 | 37,276 12 | 19,540 00 | 838 71 |
| Missouri State Life Insurance Company | 456 | 798,676 00 | 177 | 472,297 00 | 553 | 1,135,823 00 | 45,099 71 | 8,128 00 | 1,014 74 |
| Montana Life Insurance Company | 327 | 779,500 00 | 242 | 673,500 00 | 572 | 1,453,345 00 | 43,502 77 | 5,000 00 | 978 55 |
| Mutual Benefit Life Insurance Company | 5,227 | 12,718,828 00 | 728 | 2,499,446 00 | 5,748 | 14,609,164 00 | 462,560 45 | 80,510 00 | 10,408 28 |
| Mutual Life Insurance Company | 11,096 | 28,175,187 20 | 2,199 | 7,049,549 16 | 12,640 | 33,870,054 00 | 1,136,363 98 | 393,941 37 | 25,535 05 |
| Mutual Trust Life Insurance Company | 898 | 1,158,240 00 | 279 | 399,943 00 | 1,095 | 1,398,416 00 | 55,369 33 | 10,987 00 | 1,244 83 |
| National Life Insurance Company of Vermont | 1,136 | 2,319,115 60 | 163 | 669,526 99 | 1,233 | 2,795,822 67 | 88,519 18 | 75,212 00 | 1,991 66 |
| National Life Insurance Company of U. S. A. | 1,666 | 3,146,662 60 | 236 | 621,360 20 | 1,767 | 3,441,735 77 | 108,074 89 | 17,125 80 | 2,426 58 |
| New England Mutual Life Insurance Company | 585 | 1,482,289 00 | 186 | 871,928 00 | 696 | 2,169,973 00 | 82,782 59 | 37,696 00 | 1,962 61 |

**Life Insurance Business Transacted by Legal Reserve Companies in Washington During the Year 1920—Concluded.**

| NAME OF COMPANY | Insurance in Force at Beginning of Year | | Insurance Written During Year | | Insurance in Force at End of Year | | Premiums Received | Losses Paid | Premium Tax |
|---|---|---|---|---|---|---|---|---|---|
| | No. | Amount | No. | Amount | No. | Amount | | | |
| New World Life Insurance Company | 2,643 | 5,421,165 29 | 852 | 2,350,388 83 | 2,964 | 6,495,001 12 | 211,124 29 | 24,338 95 | 4,675 37 |
| New York Life Insurance Company | 23,640 | 52,881,499 00 | 6,325 | 18,519,662 00 | 28,154 | 66,805,130 00 | 2,722,779 86 | 857,620 23 | 61,188 67 |
| North American Life Assurance Company | 508 | 1,560,458 00 | 56 | 257,704 00 | 526 | 1,723,682 00 | 63,291 00 | 8,063 52 | 1,395 64 |
| North American Life Insurance Company | 26 | 69,397 00 | 97 | 189,440 00 | 125 | 244,969 00 | 8,032 42 | 1,000 00 | 180 73 |
| Northern Life Insurance Comapny | 9,483 | 16,851,973 23 | 2,150 | 5,520,868 99 | 10,719 | 20,376,842 22 | 862,628 56 | 116,765 92 | 8,492 37 |
| Northwestern Mutual Life Insurance Company | 12,678 | 35,739,345 00 | 1,192 | 5,765,580 00 | 13,452 | 40,399,653 00 | 1,106,371 78 | 350,535 98 | 24,893 37 |
| Northwestern National Life Insurance Company | 377 | 541,464 00 | 108 | 186,527 00 | 433 | 654,272 00 | 20,601 39 | 3,840 99 | 463 53 |
| Occidental Life Insurance Company | 1,978 | 3,508,055 32 | 642 | 1,362,070 97 | 2,405 | 4,437,395 94 | 139,202 70 | 11,520 37 | 3,064 00 |
| Pacific Mutual Life Insurance Company | 2,980 | 5,954,724 00 | 987 | 3,059,128 00 | 3,674 | 8,353,265 00 | 259,223 43 | 101,098 09 | 5,305 44 |
| Penn Mutual Life Insurance Company | 4,942 | 13,002,124 00 | 962 | 3,424,099 00 | 5,465 | 15,420,746 00 | 517,229 81 | 51,137 00 | 11,637 67 |
| Phoenix Mutual Life Insurance Company | 1,238 | 3,480,240 65 | 454 | 1,429,071 76 | 1,580 | 4,560,810 41 | 172,658 35 | 30,301 74 | 3,855 43 |
| Provident Life & Trust Company | 1,541 | 3,749,321 00 | 522 | 1,507,282 00 | 1,856 | 4,792,526 00 | 163,266 19 | 38,000 00 | 3,673 49 |
| Prudential Insurance Co. of America (ordinary) | 14,363 | 20,798,136 00 | 3,094 | 4,837,937 00 | 16,112 | 23,704,078 00 | 707,888 37 | 193,476 45 | 15,926 36 |
| Prudential Insurance Co. of America (group) | ..... | ..... | 1 | 131,000 00 | 1 | 117,000 00 | 1,058 93 | 2,000 00 | 23 83 |
| Prudential Insurance Co. of America (industrial) | 87,844 | 13,478,074 00 | 15,839 | 3,218,044 00 | 94,123 | 14,801,206 00 | 480,891 99 | 96,883 43 | 10,820 07 |
| Reliance Life of Pittsburg | 732 | 1,417,837 00 | 269 | 868,560 00 | 929 | 2,069,750 00 | 73,351 63 | 17,054 00 | 1,646 95 |
| Reserve Loan Life Insurance Company | 434 | 743,741 00 | 1 | 10,300 00 | 423 | 723,541 00 | 17,231 36 | 1,000 00 | 385 18 |
| Travelers Insurance Company (group) | 10 | 703,600 00 | 9 | 1,185,280 00 | 19 | 1,487,440 00 | 12,738 94 | 7,900 00 | 287 75 |
| Travelers Insurance Company (ordinary) | 4,110 | 12,478,182 00 | 1,421 | 5,447,095 00 | 5,180 | 16,621,899 00 | 426,681 41 | 175,185 70 | 9,594 16 |
| Union Central Life Insurance Company | 1,715 | 4,498,065 00 | 409 | 1,397,876 00 | 1,907 | 5,326,958 00 | 182,507 39 | 77,175 08 | 4,380 17 |
| Union Mutual Life Insurance Company | 1,234 | 2,324,456 11 | 163 | 446,933 29 | 1,289 | 2,548,259 94 | 80,417 06 | 21,100 00 | 1,809 38 |
| West Coast Life Insurance Company | 2,855 | 3,772,887 00 | 343 | 671,400 00 | 2,872 | 3,978,116 00 | 122,297 91 | 26,052 74 | 2,750 42 |
| Western States Life Insurance Company | 1,139 | 2,739,126 00 | 327 | 983,666 00 | 1,344 | 3,299,992 00 | 109,677 23 | 18,000 00 | 2,447 46 |
| Western Union Life Insurance Company | 10,477 | 25,317,875 07 | 2,461 | 8,660,028 00 | 11,783 | 30,576,971 07 | 930,276 44 | 153,117 95 | 9,128 19 |
| Totals | 398,480 | $408,449,443 21 | 99,302 | $132,782,131 79 | 450,408 | $488,707,759 49 | $16,140,236 90 | $4,075,270 96 | $341,309 88 |

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## ASSESSMENT COMPANIES.

| NAME OF COMPANY | Insurance in Force at Beginning of Year | | Insurance Written During Year | | Insurance in Force at End of Year | | Premiums Received | Losses Paid | Premium Tax |
|---|---|---|---|---|---|---|---|---|---|
| | No. | Amount | No. | Amount | No. | Amount | | | |
| Bankers Life Company | 3,289 | 6,578,000 00 | 5 | 10,000 00 | 3,206 | 6,412,000 00 | 93,990 99 | 92,000 00 | 2,114 79 |
| Guarantee Fund Life Association | 2,174 | 6,296,500 00 | 308 | 850,500 00 | 2,293 | 6,583,500 00 | 102,170 20 | 55,500 00 | 2,298 83 |
| Illinois Bankers Life Association | 610 | 1,171,500 00 | 158 | 520,000 00 | 707 | 1,492,184 00 | 12,980 75 | 11,017 60 | 292 07 |
| Merchants Life Insurance Company | 65 | 133,000 00 | 5 | 10,000 00 | 57 | 117,000 00 | 5,075 27 | 2,000 00 | 114 19 |
| National Life Association | 286 | 601,000 00 | 17 | 40,000 00 | 286 | 611,000 00 | 10,488 23 | 6,000 00 | 235 98 |
| Totals | 6,424 | $14,780,000 00 | 498 | $1,430,500 00 | 6,549 | $15,215,684 00 | $224,705 44 | $166,517 60 | $5,055 86 |

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## FRATERNAL INSURANCE BUSINESS TRANSACTED BY SOCIETIES IN WASHINGTON DURING THE YEAR 1920.

| NAME OF COMPANY | Insurance in Force at Beginning of Year | | Insurance Written During Year | | Insurance in Force at End of Year | | Assessments Received | Benefits Paid |
|---|---|---|---|---|---|---|---|---|
| | No. | Amount | No. | Amount | No. | Amount | | |
| Benefit Association of Railway Employees | 1,075 | $23,500 00 | 678 | $23,000 00 | 1,411 | $38,500 00 | $22,066 10 | $9,335 02 |
| Ben Hur, Supreme Tribe of | 814 | 873,292 00 | 112 | 134,397 00 | 802 | 883,961 00 | 21,630 52 | 14,279 69 |
| Brotherhood of American Yeomen | 13,150 | 17,669,500 00 | 2,627 | 3,277,000 00 | 14,145 | 18,992,000 00 | 210,033 78 | 119,494 10 |
| Court of Honor | 327 | 390,625 00 | 71 | 86,000 00 | 330 | 398,625 00 | 7,743 34 | 2,800 50 |
| Daughters of Norway | 106 | 10,600 00 | 3 | 300 00 | 103 | 10,300 00 | 240 57 | ..... |
| Eminent Household of Columbian Woodmen | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Fraternal Aid Union | 887 | 1,136,948 00 | 130 | 145,200 00 | 638 | 774,498 00 | 36,235 91 | 18,897 74 |
| Fraternal Brotherhood | 943 | 978,898 00 | 129 | 87,500 00 | 804 | 868,330 00 | 20,794 00 | 21,881 87 |
| German Baptists Life Association | | No | Report | Filed for 1920. | | | | |
| Grand Aerie Fraternal Order of Eagles | 14 | 17,500 00 | 44 | 61,000 00 | 56 | 76,500 00 | 1,198 51 | ..... |
| Grand Lodge A. O. U. W. of Washington | 5,699 | 9,275,500 00 | 517 | 665,000 00 | 5,885 | 9,399,000 00 | 201,911 31 | 185,783 22 |
| Grand Lodge, Degree of Honor, A. O. U. W. of Washington | 1,308 | 1,256,633 00 | 115 | 106,750 00 | 1,372 | 1,312,883 00 | 24,063 54 | 15,500 00 |
| Homesteaders, The | 1,265 | 1,746,000 00 | 462 | 572,000 00 | 1,268 | 1,678,500 00 | 32,122 18 | 14,419 64 |
| Independent Order of Foresters | 1,293 | 1,572,837 00 | 138 | 163,500 00 | 1,280 | 1,557,337 00 | 29,297 09 | 29,985 15 |
| Independent Order of Svithiod | 288 | 89,800 00 | 24 | 6,600 00 | 290 | 89,600 00 | 1,836 60 | 200 00 |
| Knights of Columbus | 1,961 | 2,225,950 00 | 342 | 422,000 00 | 2,187 | 2,490,850 00 | 36,280 58 | 5,000 00 |
| Ladies Catholic Benevolent Association | 271 | 222,000 00 | 7 | 5,500 00 | 256 | 206,500 00 | 5,813 69 | 3,000 00 |
| Ladies of the Maccabees | 544 | 430,500 00 | 76 | 59,750 00 | 575 | 458,000 00 | 8,606 79 | 1,727 02 |
| Loyal American Life Association | 47 | 52,500 00 | ..... | ..... | 28 | 29,000 00 | 1,964 94 | 1,000 00 |
| Lutheran Brotherhood | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Maccabees, The | 3,124 | 3,737,500 00 | 210 | 273,000 00 | 3,255 | 3,900,000 00 | 87,698 75 | 74,734 36 |
| Masonic Mutual Life Association | 14 | 19,500 00 | ..... | ..... | 14 | 18,500 00 | ..... | ..... |
| Modern Brotherhood of America | 784 | 943,186 10 | ..... | ..... | 755 | 911,632 98 | 20,357 25 | 14,410 53 |
| Modern Order of Praetorians | 30 | 30,750 00 | 4 | 4,000 00 | 34 | 34,750 00 | 709 96 | ..... |
| Modern Woodmen of America | 17,532 | 29,989,500 00 | 2,137 | 3,135,000 00 | 18,770 | 31,760,000 00 | 491,744 35 | 309,770 75 |
| National Croation Society of U. S. of A | 940 | 716,000 00 | 38 | 34,000 00 | 881 | 668,400 00 | 17,125 47 | 12,664 70 |
| National Fraternal Society of the Deaf | 47 | 42,750 00 | 21 | 21,000 00 | 65 | 59,250 00 | 252 30 | 85 00 |
| National Slovak Society of the U. S. of A | 352 | 266,450 00 | 11 | 9,500 00 | 355 | 270,950 00 | 4,751 66 | 3,515 75 |
| National Union Assurance Society | 578 | 1,087,008 00 | ..... | ..... | 526 | 981,500 00 | 42,806 18 | 13,000 00 |
| Neighbors of Woodcraft | 7,111 | 8,367,400 00 | 628 | 727,500 00 | 7,461 | 8,834,200 00 | 102,536 38 | 88,695 00 |
| Order of United Commercial Travelers of America | 1,131 | 5,655,000 00 | 223 | 1,115,000 00 | 1,291 | 6,455,000 00 | 14,620 00 | 20,339 12 |
| Polish National Alliance of U. S. of N. A | 462 | 293,200 00 | 30 | 22,700 00 | 471 | 307,300 00 | 6,868 30 | 2,700 06 |
| Royal Arcanum | 1,021 | 1,613,835 00 | 29 | 38,000 00 | 1,002 | 1,575,835 00 | 41,021 02 | 20,000 00 |
| Royal Highlanders | 1,092 | 1,537,200 00 | 1 | 1,000 00 | 933 | 1,291,000 00 | 25,759 65 | 9,900 00 |
| Royal League | 69 | 102,000 00 | 1 | 1,000 00 | 69 | 102,000 00 | 2,874 47 | ..... |

**Fraternal Insurance Business Transacted by Societies in Washington During the Year 1920—Concluded.**

| NAME OF COMPANY | Insurance in Force at Beginning of Year | | Insurance Written During Year | | Insurance in Force at End of Year | | Assessments Received | Benefits Paid |
|---|---|---|---|---|---|---|---|---|
| | No. | Amount | No. | Amount | No. | Amount | | |
| Royal Neighbors of America | 7,720 | 8,431,000 00 | 619 | 567,250 00 | 8,060 | 8,709,250 00 | 149,467 91 | 60,200 00 |
| Security Benefit Association | 5,253 | 6,783,000 00 | 1,549 | 1,559,750 00 | 4,955 | 6,191,394 00 | 87,612 97 | 44,236 25 |
| Sons of Herman, Grand Lodge of Washington | 577 | 288,500 00 | 14 | 7,000 00 | 551 | 275,500 00 | 5,731 35 | 4,500 00 |
| Sons of Norway | 133 | 128,200 00 | 58 | 46,200 00 | 181 | 165,300 00 | 5,180 65 | 1,000 00 |
| South Slavonic Catholic Union | 211 | 188,750 00 | 8 | 6,500 00 | 206 | 185,000 00 | 4,847 17 | 3,569 32 |
| Supreme Lodge Knights of Pythias | 1,174 | 1,631,025 00 | 86 | 126,500 00 | 1,188 | 1,660,690 00 | 39,028 67 | 14,100 00 |
| United Artisans | 3,629 | 3,825,000 00 | 636 | 511,700 00 | 3,441 | 3,765,450 00 | 57,276 51 | 46,078 00 |
| Women's Benefit Association of the Maccabees | 3,475 | 3,207,202 80 | 470 | 443,700 00 | 3,758 | 3,483,194 29 | 56,708 54 | 24,152 35 |
| Women's Catholic Order of Foresters | 905 | 904,500 00 | 51 | 35,500 00 | 933 | 918,500 00 | 20,421 00 | 15,000 00 |
| Woodmen of the World | 16,405 | 27,214,200 00 | 1,323 | 3,044,500 00 | 16,568 | 27,695,600 00 | 352,235 74 | 332,680 45 |
| Workmen's Circle, The | 161 | 52,000 00 | 22 | 6,000 00 | 160 | 50,600 00 | 1,429 20 | 246 00 |
| Totals | 103,942 | $144,976,239 90 | 13,644 | $16,568,797 00 | 107,263 | $149,475,145 22 | $2,300,904 89 | $1,553,731 88 |

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## ACCIDENT AND HEALTH INSURANCE AND OTHER MISCELLANEOUS LINES TRANSACTED BY COMPANIES IN THE STATE OF WASHINGTON DURING THE YEAR 1920.

### ACCIDENT AND HEALTH INSURANCE.

| NAME OF COMPANY | | Net Premiums Written | Losses Paid |
|---|---|---|---|
| Aetna Casualty & Surety Co. | A. | $766 51 | $175 00 |
| Aetna Casualty & Surety Co. | H. | 22 50 | ..... |
| Aetna Life Insurance Co. | A. | 89,787 85 | 32,618 57 |
| Aetna Life Insurance Co. | H. | 22,196 46 | 18,311 61 |
| American Casualty Co. | A. & H. | 234 98 | 45 17 |
| Columbia Casualty Co. | A. | 25 00 | ..... |
| Columbian National Life Insurance Company | A. & H. | 1,516 94 | 747 82 |
| Continental Casualty Company | A. | 69,940 48 | 24,617 38 |
| Continental Casualty Company | H. | 52,576 84 | 24,413 38 |
| Continental Life Insurance Company | A. & H. | 152 20 | ..... |
| Employers Indemnity Corporation | A. | 17,816 50 | 10,082 67 |
| Equitable Life Assurance Society of the U. S. | A. | 2,698 53 | 634 64 |
| Equitable Life Assurance Society of the U. S. | H. | 2,729 19 | 949 56 |
| Fidelity & Casualty Co. of N. Y. | A. | 15,295 28 | 3,642 06 |
| Fidelity & Casualty Co. of N. Y. | H. | 7,373 08 | 5,629 68 |
| General Accident F. & L. Assurance Corporation Ltd. | A. & H. | 49,618 08 | 19,076 46 |
| Globe Indemnity Company | A. | 1,186 65 | 60 70 |
| Globe Indemnity Company | H. | 966 38 | 253 97 |
| Hartford Accident & Indemnity Company | A. | 8,243 67 | 2,158 29 |
| Hartford Accident & Indemnity Company | H. | 3,537 10 | 4,130 68 |
| Inter-Ocean Casualty Company | A. & H. | 355 40 | 97 77 |
| Lion Bonding & Surety Company | A. & H. | 3,841 02 | 348 21 |
| London Guaranty & Accident Company Ltd. | A. | 4,663 36 | 1,396 10 |
| London Guaranty & Accident Company Ltd. | H. | 2,126 81 | ..... |
| Loyal Protective Insurance Company | A. & H. | 23,785 61 | 12,437 90 |
| Maryland Assurance Corporation | A. & H. | 22,464 02 | 19 480 86 |
| Maryland Casualty Company | A. | 6,442 25 | 6,149 97 |
| Maryland Casualty Company | H. | 4,578 53 | 709 01 |
| Massachusetts Bonding & Insurance Company | A. & H. | 97,021 91 | 40,170 10 |
| Metropolitan Casualty Company of N. Y. | A. & H. | 338 23 | ..... |
| Merchants Life & Casualty Company | A. & H. | 6,714 26 | 1,688 63 |
| Mutual Union Insurance Company | A. | 2,674 20 | ..... |
| National Casualty Company | A. & H. | 35,581 59 | 7,074 11 |
| National Life Insurance Company of the U. S. A. | A. & H. | 16,726 96 | 4,279 62 |
| New Amsterdam Casualty Company | A. | 1,560 10 | ..... |
| New Amsterdam Casualty Company | H. | 281 25 | 295 70 |
| New England Mutual Life Insurance Company | A. | 1,137 96 | ..... |
| North American Accident Insurance Company | A. | 39,993 51 | 21,295 48 |
| Northwestern Mutual Accident Association | A. | 21,942 61 | 4,657 55 |
| Northwestern Mutual Accident Association | H. | 25,003 54 | 13,488 04 |
| Norwich Union Indemnity Company | A. | 15 00 | ..... |
| Ocean Accident & Guarantee Corporation Ltd. | A. | 4,536 94 | 2,898 24 |
| Ocean Accident & Guarantee Corporation Ltd. | H. | 1,354 05 | 148 18 |
| Occidental Life Insurance Company | A. & H. | 50,489 17 | 12,769 31 |
| Pacific Mutual Life Insurance Company | A. | 86,675 87 | 23,916 48 |
| Pacific Mutual Life Insurance Company | H. | 46,181 37 | 30,825 18 |
| Preferred Accident Insurance Company | A. | 5,956 64 | 8,583 84 |
| Preferred Accident Insurance Company | H. | 724 75 | 843 97 |
| Reliance Life Insurance Company | A. | 2,322 25 | 434 97 |
| Reliance Life Insurance Company | H. | 1,434 30 | 710 01 |
| Republic Casualty Company | A. | 80 12 | 30 00 |
| Republic Casualty Company | H. | 103 41 | 880 72 |

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## ACCIDENT AND HEALTH INSURANCE—Concluded.

| NAME OF COMPANY | | Net Premiums Written | Losses Paid |
|---|---|---|---|
| Ridgely Protective Association | A. & H. | $41,462 71 | $27,284 02 |
| Royal Indemnity Company | A. | 4,213 76 | 1,577 46 |
| Royal Indemnity Company | H. | 1,311 24 | 1,645 24 |
| Southern Surety Company | A. & H. | 5,955 30 | 995 53 |
| Standard Accident Insurance Company | A. | 70,675 27 | 17,442 69 |
| Standard Accident Insurance Company | H. | 18,530 69 | 10,749 11 |
| Travelers Indemnity Company | A. | 1,823 54 | 1,465 61 |
| Travelers Indemnity Company | H. | 410 72 | 79 07 |
| Travelers Insurance Company | A. | 183,228 42 | 66,529 21 |
| Travelers Insurance Company | H. | 30,072 33 | 21,188 14 |
| Union Indemnity Company | A. & H. | 2,833 66 | 729 99 |
| United States Casualty Company | A. | 6,064 92 | 5,598 09 |
| United States Casualty Company | H. | 3,516 16 | 1,842 66 |
| United States Fidelity & Guaranty Company | A. | 37,378 22 | 8,430 32 |
| United States Fidelity & Guaranty Company | H. | 12,324 60 | 6,321 24 |
| West Coast Life Insurance Company | A. & H. | 3,015 19 | 6,541 69 |
| Western Union Life Insurance Company | A. | 1,771 81 | 434 14 |
| Western Union Life Insurance Company | H. | 1,632 72 | 2,561 90 |
| Totals | | $1,290,009 42 | $539,508 70 |

## FIDELITY AND SURETY INSURANCE.

| NAME OF COMPANY | | Net Premiums Written | Losses Paid |
|---|---|---|---|
| Aetna Casualty & Surety Company | F. | $9,712 27 | $96 69 |
| Aetna Casualty & Surety Company | S. | 67,703 67 | —7,373 99 |
| American Indemnity Company | F. & S. | 2,327 61 | —100 09 |
| American Surety Company | F. | 47,540 23 | 5,127 62 |
| American Surety Company | S. | 72,014 98 | —6,330 70 |
| Columbia Casualty Company | S. | 42 99 | ..... |
| Employers Indemnity Corporation | S. | 19 70 | ..... |
| Fidelity & Casualty Company | F. | 4,636 67 | 563 64 |
| Fidelity & Casualty Company | S. | 11,715 38 | 1,239 71 |
| Fidelity & Deposit Company | F. | 41,511 31 | 2,706 75 |
| Fidelity & Deposit Company | S. | 141,338 76 | 25,294 27 |
| Globe Indemnity Company | F. | 2,102 97 | ..... |
| Globe Indemnity Company | S. | 5,294 43 | —4,178 39 |
| Hartford Accident & Indemnity Company | F. | 4,676 02 | 886 15 |
| Hartford Accident & Indemnity Company | S. | 12,006 30 | ..... |
| Lion Bonding & Surety Company | F. | 289 64 | ..... |
| Lion Bonding & Surety Company | S. | 73 17 | ..... |
| London & Lancashire Indemnity Company of America | F. | 431 29 | 635 22 |
| London & Lancashire Indemnity Company of America | S. | 3,357 25 | —2,086 64 |
| Maryland Casualty Company | F. | 4,423 51 | 1,570 44 |
| Maryland Casualty Company | S. | 44,497 05 | 106 98 |
| Massachusetts Bonding and Insurance Company | F. & S. | 35,593 12 | 8,437 19 |
| Mutual Union Insurance Company | S. | 51,649 48 | 20,957 61 |
| National Surety Company | F. | 51,478 19 | 22,091 46 |
| National Surety Company | S. | 105,761 37 | 13,116 61 |
| New Amsterdam Casualty Company | F. | 5,460 54 | ..... |
| New Amsterdam Casualty Company | S. | 30,776 59 | 2,739 05 |
| Ocean Accident & Guarantee Corporation Ltd. | F. | 2,203 25 | 200 00 |
| Preferred Accident Insurance Company | F. | 1,268 20 | ..... |
| Preferred Accident Insurance Company | S. | 1,133 89 | ..... |
| Republic Casualty Company | F. | 1,572 44 | ..... |
| Republic Casualty Company | S. | 11,836 84 | 1,114 16 |
| Royal Indemnity Company | F. | 3,973 70 | 610 38 |
| Royal Indemnity Company | S. | 2,604 55 | —57 40 |
| Southern Surety Company | F. & S. | 3,829 93 | —1,130 51 |
| Union Indemnity Company | F. | 5 72 | ..... |
| United States Fidelity & Guaranty Company | F. | 279,523 26 | 84,882 65 |
| Totals | | $1,064,385 32 | $171,170 86 |

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## LIABILITY INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Aetna Life Insurance Company | $236,660 14 | $73,827 74 |
| American Indemnity Company | 763 44 | ..... |
| Columbia Casualty Company | 104 61 | ..... |
| Fidelity & Casualty Company | 8,485 78 | 644 25 |
| Fidelity & Deposit Company of Maryland | ..... | 217 80 |
| General Accident F. & L. Assurance Corporation Ltd | 16,677 25 | 9,056 14 |
| Globe Indemnity Company | 1,974 21 | 734 48 |
| Hartford Accident & Indemnity Company | 22,783 95 | 5,126 55 |
| London Guarantee & Accident Company Ltd | 22,177 59 | 1,383 55 |
| Maryland Casualty Company | 132,965 21 | 66,117 68 |
| Massachusetts Bonding & Insurance Company | 11,744 70 | 945 50 |
| New Amsterdam Casualty Company | 4,482 80 | 605 40 |
| Norwich Union Indemnity Company | 3,947 38 | 83 00 |
| Ocean Accident & Guarantee Corporation Ltd | 65,585 72 | 21,785 45 |
| Republic Casualty Company | 11,509 48 | 14,911 34 |
| Royal Indemnity Company | 7,580 98 | —48 49 |
| Southern Surety Company | 2,394 87 | 1,085 15 |
| Standard Accident Insurance Company | 4,276 08 | ..... |
| Travelers Insurance Company | 20,145 05 | 1,920 20 |
| United States Casualty Company | 193 90 | 38 13 |
| United States Fidelity & Guaranty Company | 61,336 47 | 23,764 35 |
| Totals | $635,738 01 | $222,198 16 |

## PLATE GLASS INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Aetna Casualty & Surety Company | $18,867 78 | $12,908 45 |
| American Indemnity Company | —6 04 | —16 83 |
| Columbia Casualty Company | 768 40 | ..... |
| Continental Casualty Company | 1,034 78 | 114 15 |
| Fidelity & Casualty Company of New York | 11,664 86 | 6,874 69 |
| Globe Indemnity Company | 2,401 80 | 6,336 33 |
| Hartford Accident & Indemnity Company | 17,545 59 | 9,514 87 |
| Lion Bonding & Surety Company | 1,307 81 | ..... |
| Lloyds Plate Glass Insurance Company of New York | 16,104 45 | 12,085 35 |
| London & Lancashire Indemnity Company of America | 4,242 68 | 2,778 75 |
| Maryland Casualty Company | 19,097 50 | 11,435 49 |
| Massachusetts Bonding & Insurance Company | 8,042 04 | 4,259 39 |
| Metropolitan Casualty Company | 10,680 18 | 7,606 69 |
| New Amsterdam Casualty Company | 4,417 48 | 1,521 28 |
| New Jersey Fidelity & Plate Glass Insurance Company | 7,636 13 | 4,864 75 |
| New York Plate Glass Insurance Company | 16,014 91 | 9,530 29 |
| Norwich Union Indemnity Company | 1,662 98 | 402 46 |
| Ocean Accident & Guarantee Corporation Ltd | 3,918 09 | 2,328 58 |
| Republic Casualty Company | 1,268 23 | 299 55 |
| Royal Indemnity Company | 18,797 06 | 12,833 87 |
| Southern Surety Company | 540 79 | 354 15 |
| Travelers Indemnity Company | 9,008 82 | 5,927 85 |
| Union Indemnity Company | 4,715 09 | 906 09 |
| United States Casualty Company | 138 76 | 150 11 |
| United States Fidelity & Guaranty Company | 21,268 07 | 8,998 74 |
| Totals | $208,123 24 | $121,847 04 |

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## STEAM BOILER INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Fidelity & Casualty Company of New York | $13,208 17 | ..... |
| Hartford Steam Boiler Inspection & Insurance Company | 32,727 99 | $17,198 29 |
| London Guarantee & Accident Company Ltd | 978 60 | ..... |
| Maryland Casualty Company | 1,736 06 | 592 84 |
| Ocean Accident & Guarantee Corporation Ltd | 561 90 | ..... |
| Royal Indemnity Company | 2,574 00 | ..... |
| Travelers Indemnity Company | 1,331 90 | ..... |
| Totals | $53,113 62 | $17,791 13 |

## FLY WHEEL INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Fidelity & Casualty Company of New York | $586 95 | ..... |
| Hartford Steam Boiler Inspection & Insurance Company | 6,269 63 | ..... |
| Maryland Casualty Company | —3 04 | ..... |
| Totals | $6,853 54 | ..... |

## BURGLARY AND THEFT INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Aetna Casualty & Surety Company | $18,300 68 | $6,095 86 |
| American Indemnity Company | 1,055 36 | ..... |
| American Surety Company | 4,149 51 | 25 50 |
| Columbia Casualty Company | 1,263 48 | ..... |
| Continental Casualty Company | 3,159 63 | 750 95 |
| Fidelity & Casualty Company of New York | 14,190 78 | 5,768 55 |
| Fidelity & Deposit Company of Maryland | 9,616 31 | 8,129 42 |
| General Accident F. & L. Assurance Corporation Ltd | 3,327 47 | 2,961 81 |
| Globe Indemnity Company | 3,178 92 | 3,482 70 |
| Hartford Accident & Indemnity Company | 8,495 94 | 4,117 06 |
| Lion Bonding & Surety Company | 26 75 | ..... |
| London Guarantee & Accident Company Ltd | 7,609 36 | 4,531 31 |
| London & Lancashire Indemnity Company of America | 122 71 | ..... |
| Maryland Casualty Company | 22,549 07 | 5,335 15 |
| Massachusetts Bonding & Insurance Company | 7,398 39 | 703 22 |
| Metropolitan Casualty Company | 55 00 | ..... |
| National Surety Company | 9,694 47 | 2,397 51 |
| New Amsterdam Casualty Company | 3,394 35 | 1,383 65 |
| New Jersey Fidelity & Plate Glass Insurance Company | 2,189 46 | 1,540 87 |
| Norwich Union Indemnity Company | 461 27 | ..... |
| Ocean Accident & Guarantee Corporation Ltd | 5,722 73 | 2,903 66 |
| Preferred Accident Insurance Company | 557 47 | ..... |
| Republic Casualty Company | 266 19 | ..... |
| Royal Indemnity Company | 6,753 05 | 2,579 05 |
| Southern Surety Company | 54 18 | ..... |
| Travelers Indemnity Company | 10,527 41 | 2,443 85 |
| Union Indemnity Company | 1,189 91 | 16 70 |
| United States Casualty Company | 15 01 | ..... |
| United States Fidelity & Guaranty Company | 28,010 93 | 10,564 97 |
| Totals | $173,325 78 | $65,741 81 |

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## SPRINKLER LEAKAGE INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Automobile Insurance Company of Hartford | $731 25 | $602 77 |
| Aetna Casualty & Surety Company | 6,411 74 | 1,823 15 |
| Commonwealth Insurance Company | 109 74 | 10 77 |
| Franklin Fire Insurance Company | 192 50 | ..... |
| Great American Insurance Company | 60 00 | ..... |
| Hartford Fire Insurance Company | 5 60 | ..... |
| Home Insurance Company | 408 34 | ..... |
| Maryland Casualty Comapny | 6,015 50 | 2,950 72 |
| Mercantile Insurance Company of America | 87 29 | 24 96 |
| North British & Mercantile Insurance Company Ltd | 448 73 | 165 50 |
| North River Insurance Company | 61 70 | ..... |
| Pennsylvania Fire Insurance Company | 91 60 | ..... |
| Phoenix Insurance Company | 92 03 | ..... |
| Subscribers at Inter-Insurance Exchange | 552 50 | ..... |
| Underwriters at American Lloyds | 910 83 | 1,559 72 |
| U. S. Fire Insurance Company | —191 64 | ..... |
| Totals | $15,987 71 | $7,137 59 |

## CREDIT INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| American Credit-Indemnity Company | $38,063 97 | $388 88 |
| Totals | $38,063 97 | $388 88 |

## TITLE INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Mason County Abstract & Title Company | $1,509 25 | ..... |
| Northwestern Title Insurance Company | 53,505 15 | $140 17 |
| Washington Title Insurance Company | 185,196 85 | 1,268 83 |
| Totals | $240,211 25 | $1,409 00 |

## TEAM, VEHICLE AND ELEVATOR INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Aetna Casualty & Surety Company | $—261 74 | $—1,097 70 |
| American Indemnity Company | 1,551 08 | ..... |
| Fidelity & Casualty Company of New York | 10 00 | ..... |
| General Accident F. & L. Insurance Corporation Ltd | 670 03 | 1,170 64 |
| Globe Indemnity Company | 2,009 76 | 173 50 |
| Hartford Accident & Indemnity Company | 37 00 | 18 50 |
| London Guarantee & Accident Company Ltd | 3,240 00 | 44 00 |
| Massachusetts Bonding & Insurance Company | 514 58 | 2,260 85 |
| New Amsterdam Casualty Company | 226 52 | ..... |
| Norwich Union Indemnity Company | 36 07 | ..... |
| Ocean Accident & Guarantee Corporation Ltd | 4,394 19 | 186 10 |
| Royal Indemnity Company | 2,135 36 | ..... |
| Travelers Indemnity Company | 73 30 | 40 27 |
| Totals | $14,636 15 | $2,796 16 |

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## MOTOR VEHICLE INSURANCE BY MISCELLANEOUS COMPANIES.

| NAME OF COMPANY | Net Premiums Written | | Losses Paid | |
|---|---|---|---|---|
| **Aetna Casualty & Surety Company—** | | | | |
| Property damage and collision | $65,788 33 | | $43,482 17 | |
| Liability—Auto | 35,650 76 | | 12,941 40 | |
| Fire, theft and transportation | 10 00 | $101,449 09 | —10 00 | $56,413 57 |
| **Aetna Life Insurance Company—** | | | | |
| Liability—Auto | | 68,364 51 | | 30,396 34 |
| **American Automobile Insurance Company—** | | | | |
| Property damage and collision | $24,160 80 | | $18,192 03 | |
| Liability—Auto | 85,003 51 | | 27,783 19 | |
| Fire, theft and transportation | 32,661 87 | 141,826 18 | 15,825 05 | 61,800 27 |
| **American Indemnity Company—** | | | | |
| Property damage and collision | $56,121 94 | | $49,473 37 | |
| Liability—Auto | 61,088 06 | | 6,674 85 | |
| Fire, theft and transportation | —525 53 | 116,684 49 | 2,621 26 | 58,769 48 |
| **Automobile Insurance Exchange—** | | | | |
| Property damage and collision | $17,448 44 | | $4,567 87 | |
| Liability—Auto | 58,034 88 | | 5,338 40 | |
| Fire, theft and transportation | 6,169 60 | | 634 24 | |
| Auto embezzlement | 5,887 72 | 87,540 64 | | 10,540 51 |
| **Automobile Owners Inter-Insurance Association—** | | | | |
| Property damage and collision | $87,433 64 | | $47,803 50 | |
| Liability—Auto | 76,259 30 | | 18,675 72 | |
| Fire, theft and transportation | 56,912 60 | 220,605 54 | 18,990 68 | 85,469 90 |
| **Columbia Casualty Company—** | | | | |
| Property damage and collision | $681 83 | | $7 00 | |
| Liability—Auto | 1,034 27 | 1,716 10 | | 7 00 |
| **Continental Casualty Company—** | | | | |
| Property damage and collision | $6,980 27 | | $2,289 14 | |
| Liability—Auto | 23,399 47 | 30,379 74 | 9,163 00 | 11,452 14 |
| **Employers Indemnity Corporation—** | | | | |
| Property damage and collision | $35 60 | | | |
| Liability—Auto | —4,127 81 | —4,092 21 | | |
| **Fidelity & Casualty Company of N. Y.—** | | | | |
| Property damage and collision | $6,823 26 | | $5,983 07 | |
| Liability—Auto | 23,425 62 | 30,248 88 | 4,737 80 | 10,620 87 |
| **General Accident F. & L. Assurance Company—** | | | | |
| Property damage and collision | $16,125 11 | | $8,806 04 | |
| Liability—Auto | 34,145 64 | 50,270 75 | 8,121 55 | 16,927 59 |
| **Globe Indemnity Company—** | | | | |
| Property damage and collision | $11,786 05 | | $4,784 05 | |
| Liability—Auto | 17,333 31 | 29,119 36 | 1,751 85 | 6,535 90 |
| **Hartford Accident & Indemnity Company—** | | | | |
| Property damage and collision | $23,103 56 | | $17,197 08 | |
| Liability—Auto | 42,556 20 | 65,659 76 | 10,180 28 | 27,377 31 |
| **International Indemnity Company—** | | | | |
| Property damage and collision | $27,273 78 | | $12,452 15 | |
| Liability—Auto | 26,001 75 | | 1,652 13 | |
| Fire, theft and transportation | 12,251 08 | 65,526 61 | 2,595 41 | 16,699 69 |
| **Lion Bonding & Surety Company—** | | | | |
| Property damage and collision | $7,931 67 | | $970 66 | |
| Liability—Auto | 11,669 48 | | 1,356 20 | |
| Fire, theft and transportation | 13 50 | 19,614 65 | 249 81 | 2,576 67 |
| **London Guarantee & Accident Company Ltd.—** | | | | |
| Property damage and collision | $9,031 31 | | $3,712 88 | |
| Liability—Auto | 19,818 07 | 28,849 38 | 5,455 13 | 9,168 01 |
| **London &Lancashire Indemnity Co. of America—** | | | | |
| Property damage and collision | $16,498 31 | | $9,971 75 | |
| Liability—Auto | 31,338 10 | 47,836 41 | 6,302 72 | 16,274 47 |

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**MOTOR VEHICLE INSURANCE BY MISCELLANEOUS COMPANIES—Continued.**

| NAME OF COMPANY | Net Premiums Written | | Losses Paid | |
|---|---|---|---|---|
| Lumbermens Mutual Casualty Company— | | | | |
| Property damage and collision | $15,581 84 | | $3,420 90 | |
| Liability—Auto | 41,248 58 | $56,830 42 | 5,811 14 | $9,232 04 |
| Maryland Casualty Company— | | | | |
| Property damage and collision | | 15,680 43 | | 8,580 14 |
| Maryland Motor Car Insurance Company— | | | | |
| Property damage and collision | $2,635 40 | | $611 32 | |
| Fire, theft and transportation | 15,272 18 | 17,907 58 | 7,660 85 | 8,272 17 |
| Massachusetts Bonding & Insurance Company— | | | | |
| Property damage and collision | $5,526 59 | | $2,227 32 | |
| Liability—Auto | 8,574 06 | 14,100 65 | 6,918 95 | 9,146 27 |
| New Amsterdam Casualty Company— | | | | |
| Property damage and collision | $6,117 29 | | $3,279 35 | |
| Liability—Auto | 11,601 90 | 17,719 19 | 2,927 42 | 6,206 77 |
| N. J. Fidelity & Plate Glass Insurance Co.— | | | | |
| Property damage and collision | $1,804 29 | | $254 07 | |
| Liability—Auto | 5,809 39 | 7,613 68 | 264 00 | 518 07 |
| Norwich Union Indemnity Company— | | | | |
| Property damage and collision | $2,025 66 | | $734 04 | |
| Liability—Auto | 4,229 52 | 6,255 18 | 94 40 | 828 44 |
| Ocean Accident & Guarantee Corporation Ltd.— | | | | |
| Property damage and collision | $10,015 19 | | $7,255 41 | |
| Liability—Auto | 33,403 86 | 43,419 05 | 9,508 76 | 16,764 17 |
| Pacific Automobile Indemnity Exchange— | | | | |
| Liability—Auto | | 277 67 | | 16 00 |
| Preferred Accident Insurance Company— | | | | |
| Property damage and collision | $2,108 99 | | $500 00 | |
| Liability—Auto | 16,285 98 | 18,394 97 | 3,701 50 | 4,201 50 |
| Republic Casualty Company— | | | | |
| Property damage and collision | | 400 56 | | 1,175 18 |
| Royal Indemnity Company— | | | | |
| Property damage and collision | $5,509 66 | | $2,922 30 | |
| Liability—Auto | 15,238 57 | 20,748 23 | 911 25 | 3,833 55 |
| Southern Surety Company— | | | | |
| Property damage and collision | $331 70 | | $2,845 00 | |
| Liability—Auto | 324 44 | 656 14 | 3,375 00 | 6,220 00 |
| Standard Accident Insurance Company— | | | | |
| Property damage and collision | $9,361 57 | | $5,178 89 | |
| Liability—Auto | 19,605 40 | 28,966 97 | 6,670 90 | 11,849 79 |
| Travelers Indemnity Company— | | | | |
| Property damage and collision | | 35,102 24 | | 22,209 58 |
| Travelers Insurance Company— | | | | |
| Liability—Auto | | 68,693 90 | | 12,687 40 |
| Union Indemnity Company— | | | | |
| Property damage and collision | $14 70 | | | |
| Liability—Auto | 25 65 | 40 35 | | |
| U. S. Casualty Company— | | | | |
| Property damage and collision | $4,328 00 | | $1,941 77 | |
| Liability—Auto | 15,685 17 | 20,013 17 | 1,560 00 | 3,501 77 |
| U. S. Fidelity & Guarantee Company— | | | | |
| Property damage and collision | | 18,966 10 | | 9,720 42 |
| Totals | | $1,488,336 96 | | $555,992 98 |

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## MOTOR VEHICLE INSURANCE BY FIRE AND MARINE COMPANIES.

| NAME OF COMPANY | Net Premiums Written | | Losses Paid | |
|---|---|---|---|---|
| Aetna Insurance Company— | | | | |
| Fire, theft and transportation | | $32,201 98 | | $15,064 10 |
| Agricultural Insurance Company— | | | | |
| Fire, theft and transportation | $3,221 72 | | $4,982 58 | |
| Property damage | 2,214 00 | 5,435 72 | 1,474 33 | 6,456 91 |
| Alliance Insurance Company— | | | | |
| Fire, theft and transportation | | 932 75 | | 313 54 |
| American Alliance Insurance Company— | | | | |
| Fire, theft and transportation | | 289 32 | | |
| American Cent. Insurance Company— | | | | |
| Fire, theft and transportation | $48,250 79 | | $26,307 21 | |
| Property damage | 9,817 21 | 58,068 00 | 10,227 73 | 36,534 94 |
| American Eagle Fire Insurance Company— | | | | |
| Fire, theft and transportation | | 94 59 | | |
| American Insurance Company— | | | | |
| Fire, theft and transportation | | 3,661 46 | | 833 08 |
| Assurance Company of America— | | | | |
| Fire, theft and transportation | | 104 10 | | |
| Atlas Assurance Company Ltd.— | | | | |
| Fire, theft and transportation | $4,794 01 | | $1,698 85 | |
| Property damage | 38 10 | | 31 94 | |
| Auto Embezzlement | 52 43 | 4,884 54 | | 1,725 79 |
| Automobile Insurance Company of Hartford— | | | | |
| Fire, theft and transportation | | 100,521 67 | | 48,885 88 |
| Bankers & Shippers Insurance Company— | | | | |
| Fire, theft and transportation | | 18,622 65 | | 5,731 52 |
| Boston Insurance Company— | | | | |
| Fire, theft and transportation | $10,783 80 | | $4,650 64 | |
| Property damage | 4,953 38 | 15,736 68 | 4,417 44 | 9,068 08 |
| Caledonian Insurance Company— | | | | |
| Fire, theft and transportation | | 4,314 12 | | 2,088 41 |
| California Insurance Company— | | | | |
| Fire, theft and transportation | $13,899 30 | | $4,443 87 | |
| Property damage | 1,211 53 | | 410 80 | |
| Auto Embezzlement | 384 65 | 15,495 48 | 906 57 | 5,761 24 |
| Camden Fire Insurance Association— | | | | |
| Fire, theft and transportation | $1,795 08 | | $211 10 | |
| Property damage | 565 86 | 2,360 94 | 412 19 | 623 29 |
| Columbia Insurance Company— | | | | |
| Fire, theft and transportation | | 943 28 | | 763 34 |
| Commercial Union Insurance Company— | | | | |
| Fire, theft and transportation | | 42,015 89 | | 32,451 58 |
| Commonwealth Insurance Company of N. Y.— | | | | |
| Fire, theft and transportation | $14,051 65 | | $5,152 73 | |
| Property damage | 207 31 | | 3,612 67 | |
| Auto embezzlement | 136 00 | 14,394 96 | | 8,765 40 |
| Concordia Fire Insurance Company— | | | | |
| Fire, theft and transportation | $2,599 71 | | $29 18 | |
| Property damage | 32 39 | 2,632 10 | | 29 18 |
| Connecticut Fire Insurance Company— | | | | |
| Fire, theft and transportation | $1,813 85 | | $301 00 | |
| Property damage | 86 00 | 1,899 85 | | 301 00 |

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**MOTOR VEHICLE INSURANCE BY FIRE AND MARINE COMPANIES—Continued.**

| NAME OF COMPANY | Net Premiums Written | | Losses Paid | |
|---|---|---|---|---|
| Continental Insurance Company— | | | | |
| Fire, theft and transportation | | $14,089 71 | | $9,227 80 |
| Eagle, Star & British Dom. Insurance Co. Ltd.— | | | | |
| Fire, theft and transportation | | 2,714 80 | | 62 33 |
| Equitable Fire & Marine Insurance Company— | | | | |
| Fire, theft and transportation | | 760 50 | | 906 28 |
| Federal Insurance Company— | | | | |
| Fire, theft and transportation | $12,011 52 | | $8,678 13 | |
| Property damage | 3,516 32 | 15,527 84 | 1,383 35 | 10,061 48 |
| Fidelity-Phoenix Fire Insurance Company— | | | | |
| Fire, theft and transportation | | 14,089 72 | | 9,227 80 |
| Fire Association of Philadelphia— | | | | |
| Fire, theft and transportation | | 11,690 42 | | 3,007 32 |
| Firemen's Fund Insurance Company— | | | | |
| Fire, theft and transportation | $92,515 45 | | $63,280 87 | |
| Property damage | 3,849 71 | 96,365 16 | 2,721 47 | 66,002 34 |
| Firemen's Insurance Company— | | | | |
| Fire, theft and transportation | | 385 31 | | |
| Franklin Fire Insurance Company— | | | | |
| Fire, theft and transportation | | 3,225 58 | | 1,077 48 |
| Glens Falls Insurance Company— | | | | |
| Fire, theft and transportation | | 616 13 | | 17 17 |
| Globe & Rutgers Fire Insurance Company— | | | | |
| Fire, theft and transportation | | 18,273 29 | | 15,146 03 |
| Great American Insurance Company— | | | | |
| Fire, theft and transportation | | 21,157 38 | | 13,853 84 |
| Hanover Fire Insurance Company— | | | | |
| Fire, theft and transportation | $5,413 17 | | $5,854 24 | |
| Property damage | 655 75 | 6,068 92 | 176 11 | 6,030 35 |
| Hartford Fire Insurance Company— | | | | |
| Fire, theft and transportation | $33,757 11 | | $22,208 17 | |
| Property damage | 166 55 | 33,923 66 | 91 51 | 22,299 68 |
| Home Fire & Marine Insurance Co. of California— | | | | |
| Fire, theft and transportation | $6,950 13 | | $2,045 82 | |
| Property damage | 217 45 | 7,167 58 | 58 40 | 2,104 22 |
| Home Insurance Company— | | | | |
| Fire, theft and transportation | | 54,030 09 | | 25,446 59 |
| Importers & Exporters Insurance Co. of N. Y.— | | | | |
| Fire, theft and transportation | | 13,717 00 | | 1,902 09 |
| Indemnity Mutual Marine Assurance Co. Ltd.— | | | | |
| Fire, theft and transportation | $3,535 66 | | $2,277 28 | |
| Property damage | 302 55 | 3,838 21 | 279 54 | 2,556 82 |
| Insurance Company of North America— | | | | |
| Fire, theft and transportation | | 10,664 09 | | 7,248 70 |
| Insurance Company of the State of Pennsylvania— | | | | |
| Fire, theft and transportation | | 5,038 61 | | 3,621 62 |
| Liverpool & London & Globe Insurance Company— | | | | |
| Fire, theft and transportation | $9,441 01 | | $3,164 45 | |
| Property damage | 1,701 33 | | 395 90 | |
| Auto embezzlement | 152 00 | 11,294 34 | 8 00 | 3,568 35 |

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**MOTOR VEHICLE INSURANCE BY FIRE AND MARINE COMPANIES—Continued.**

| NAME OF COMPANY | Net Premiums Written | | Losses Paid | |
|---|---|---|---|---|
| London Assurance Corporation— | | | | |
| Fire, theft and transportation | $65,494 29 | | $33,927 03 | |
| Property damage | 2,756 56 | $68,160 85 | 1,745 43 | 35,672 45 |
| London & Lancashire Indemnity Co. of America— | | | | |
| Fire, theft and transportation | $33,955 19 | | $10,044 71 | |
| Property damage | 5,665 79 | 39,620 98 | 2,167 41 | 12,212 12 |
| London & Scottish Assurance Corporation Ltd.— | | | | |
| Fire, theft and transportation | ..... | 142 60 | | ..... |
| Lumbermens Mutual Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 1,165 77 | | ..... |
| Marine & Motor Insurance Company of America— | | | | |
| Fire, theft and transportation | $7,367 82 | | $913 01 | |
| Property damage | 2,095 22 | 9,463 04 | 643 45 | 1,556 46 |
| Mercantile Insurance Company of America— | | | | |
| Fire, theft and transportation | $5,280 96 | | $968 94 | |
| Property damage | 605 94 | | 1,787 47 | |
| Auto embezzlement | 11 00 | 5,897 90 | ..... | 2,756 41 |
| Milwaukee Mechanics Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 7,915 66 | ..... | 1,315 86 |
| Millers' National Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 81 95 | ..... | 39 40 |
| National-Ben Franklin Fire Insurance Company— | | | | |
| Fire, theft and transportation | $923 20 | | $146 75 | |
| Property damage | 309 47 | 1,232 67 | ..... | 146 75 |
| National Fire Insurance Company— | | | | |
| Fire, theft and transportation | $438 71 | | ..... | |
| Property damage | 160 25 | 598 96 | ..... | ..... |
| National Liberty Insurance Company of America— | | | | |
| Fire, theft and transportation | $3,590 35 | | $2,439 33 | |
| Property damage | 306 61 | 3,896 96 | 26 50 | 2,465 83 |
| National Union Fire Insurance Company— | | | | |
| Fire, theft and transportation | $18,114 37 | | $12,671 17 | |
| Property damage | 6,678 63 | | 4,083 21 | |
| Auto embezzlement | 804 31 | 25,597 31 | 400 00 | 17,154 38 |
| Newark Fire Insurance Company— | | | | |
| Fire, theft and transportation | $4,806 32 | | $5,457 68 | |
| Property damage | 1,721 39 | 6,527 71 | 1,267 03 | 6,724 71 |
| New Brunswick Fire Insurance Company— | | | | |
| Fire, theft and transportation | ..... | | ..... | 12,889 30 |
| New Hampshire Fire Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 11,249 69 | ..... | 9,261 80 |
| New Jersey Insurance Company— | | | | |
| Fire, theft and transportation | ..... | 8,229 29 | ..... | 4,508 15 |
| Niagara Fire Insurance Company— | | | | |
| Fire, theft and transportation | $14,739 07 | | $7,156 31 | |
| Property damage | 4,592 81 | | 1,034 03 | |
| Auto embezzlement | 727 00 | 20,058 88 | 427 11 | 8,619 45 |
| North British & Mercantile Insurance Company— | | | | |
| Fire, theft and transportation | $15,364 98 | | $3,149 44 | |
| Property damage | 75 15 | | 4,886 02 | |
| Auto embezzlement | 349 14 | 15,980 23 | ..... | 8,035 46 |
| Northern Assurance Company— | | | | |
| Fire, theft and transportation | ..... | 20,023 32 | ..... | 8,518 12 |

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**MOTOR VEHICLE INSURANCE BY FIRE AND MARINE COMPANIES—Continued.**

| NAME OF COMPANY | Net Premiums Written | | Losses Paid | |
|---|---|---|---|---|
| **North Carolina Home Insurance Company—** | | | | |
| Fire, theft and transportation | ..... | $4 25 | ..... | |
| **North River Insurance Company—** | | | | |
| Fire, theft and transportation | $118,095 89 | | $19,871 60 | |
| Property damage | 32,669 00 | 150,764 89 | 15,932 98 | 35,804 58 |
| **Northwestern Mutual Fire Association—** | | | | |
| Fire, theft and transportation | $164,453 16 | | $75,486 02 | |
| Property damage | 39,709 90 | | 17,822 48 | |
| Auto embezzlement | 10,700 76 | 214,863 82 | 4,577 90 | 97,886 40 |
| **Northwestern National Insurance Company—** | | | | |
| Fire, theft and transportation | $90,497 84 | | $31,900 27 | |
| Property damage | 15,780 70 | | 8,042 86 | |
| Auto embezzlement | 7,153 61 | 113,431 65 | 1,087 42 | 41,030 55 |
| **Norwich Union Fire Insurance Society Ltd.—** | | | | |
| Fire, theft and transportation | $19,163 90 | | $23,196 07 | |
| Property damage | 10,354 66 | | 12,169 85 | |
| Auto embezzlement | 441 94 | 29,960 50 | ..... | 35,365 92 |
| **Old Colony Insurance Company—** | | | | |
| Fire, theft and transportation | $5,860 94 | | $945 25 | |
| Property damage | 8,259 12 | 14,120 06 | 3,047 69 | 3,992 94 |
| **Orient Insurance Company—** | | | | |
| Fire, theft and transportation | $21,980 58 | | $15,408 25 | |
| Property damage | 3,676 32 | 25,656 90 | 3,332 03 | 18,740 28 |
| **Pacific States Fire Insurance Company—** | | | | |
| Fire, theft and transportation | $12,612 57 | | 4,794 12 | |
| Property damage | 895 32 | 13,507 89 | 349 22 | 5,143 34 |
| **Palatine Insurance Company—** | | | | |
| Fire, theft and transportation | ..... | 13,941 76 | ..... | 5,166 01 |
| **Pennsylvania Fire Insurance Company—** | | | | |
| Fire, theft and transportation | $18,951 31 | | $6,236 98 | |
| Property damage | 229,42 | | 1,849 43 | |
| Auto embezzlement | 738 00 | 19,918 73 | 181 80 | 8,268 21 |
| **Phoenix Assurance Company Ltd.—** | | | | |
| Fire, theft and transportation | $6,524 10 | | 1,560 43 | |
| Property damage | 3,115 20 | 9,639 30 | 1,938 38 | 3,498 81 |
| **Phoenix Insurance Company—** | | | | |
| Fire, theft and transportation | ..... | 26,627 51 | ..... | 14,278 99 |
| **Providence-Washington Insurance Company—** | | | | |
| Fire, theft and transportation | ..... | 5,384 36 | ..... | 3,753 12 |
| **Queen Insurance Company of America—** | | | | |
| Fire, theft and transportation | $21,924 13 | | $19,986 84 | |
| Property damage | 10,324 12 | 32,248 25 | 6,604 75 | 26,591 59 |
| **Royal Exchange Assurance—** | | | | |
| Fire, theft and transportation | $8,240 14 | | $5,313 61 | |
| Property damage | 716 34 | 8,956 48 | 652 29 | 5,965 90 |
| **Royal Insurance Company Ltd.—** | | | | |
| Fire, theft and transportation | $48,702 50 | | $39,883 04 | |
| Property damage | 12,683 92 | 61,386 42 | 9,997 14 | 49,880 18 |
| **Scottish Union & National Insurance Company—** | | | | |
| Fire, theft and transportation | $854 21 | | $530 28 | |
| Property damage | 2 81 | 857 02 | 1,193 38 | 1,723 66 |
| **Sea Insurance Company—** | | | | |
| Fire, theft and transportation | $686 82 | | ..... | |
| Property damage | 57 50 | 744 32 | ..... | ..... |

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## MOTOR VEHICLE INSURANCE BY FIRE AND MARINE COMPANIES—Continued.

| NAME OF COMPANY | Net Premiums Written | | Losses Paid | |
|---|---|---|---|---|
| Security Insurance Company— | | | | |
| Fire, theft and transportation | | $5,960 36 | | 1,618 34 |
| St. Paul Fire & Marine Insurance Company— | | | | |
| Fire, theft and transportation | $20,272 53 | | $12,306 62 | |
| Property damage | 1,434 54 | 21,707 07 | 965 22 | 13,271 84 |
| Stuyvesant Insurance Company— | | | | |
| Fire, theft and transportation | $11,706 08 | | $8,633 30 | |
| Property damage | 6,094 17 | | 3,323 07 | |
| Auto embezzlement | 571 30 | 18,373 55 | 650 00 | 12,606 37 |
| Springfield Fire & Marine Insurance Company— | | | | |
| Fire, theft and transportation | $31 40 | | | |
| Property damage | 31 38 | 62 78 | | |
| Tokio Marine & Fire Insurance Company Ltd.— | | | | |
| Fire, theft and transportation | $2,357 48 | | $1,518 18 | |
| Property damage | 201 63 | 2,559 11 | 186 36 | 1,704 54 |
| Union Insurance Society of Canton, Ltd.— | | | | |
| Fire, theft and transportation | | 32,615 34 | | 16,451 54 |
| Union Marine Insurance Company Ltd.— | | | | |
| Fire, theft and transportation | $1,239 00 | | $1,925 72 | |
| Property damage | 465 45 | 1,704 45 | 115 47 | 2,041 19 |
| U. S. Fire Insurance Company— | | | | |
| Fire, theft and transportation | $17,701 94 | | $11,640 20 | |
| Property damage | 2,423 91 | 20,125 85 | 1,211 88 | 12,852 08 |
| United States Lloyds, Inc.— | | | | |
| Fire, theft and transportation | $9,438 66 | | $6,072 68 | |
| Property damage | 796 55 | 10,235 21 | 745 47 | 6,818 15 |
| Victory Insurance Company— | | | | |
| Fire, theft and transportation | | 489 38 | | |
| Westchester Fire Insurance Company— | | | | |
| Fire, theft and transportation | $292 55 | | $3,588 65 | |
| Property damage | | 292 55 | 1,149 02 | 4,737 67 |
| World Auxiliary Insurance Corporation Ltd.— | | | | |
| Fire, theft and transportation | | 28 64 | | |
| Yorkshire Insurance Company— | | | | |
| Fire, theft and transportation | | 1,161 74 | | 527 08 |
| Totals | | $1,772,402 32 | | $940,311 00 |

## AVIATION INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| National Liberty Insurance Company of America | $2,952 60 | $2,271 15 |
| Totals | $2,952 60 | $2,271 15 |

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## EXPLOSION, RIOT AND CIVIL COMMOTION INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Aetna Insurance Company | $66 02 | |
| Agricultural Insurance Company | 100 56 | |
| Alliance Insurance Company | 590 27 | |
| American Alliance Insurance Company | 3 76 | |
| American Central Insurance Company | 204 11 | |
| American Eagle Fire Insurance Company | —1,813 10 | |
| American Insurance Company | —2 14 | |
| Atlas Assurance Company | —125 94 | |
| Automobile Insurance Company of Hartford | 2,715 13 | |
| Bankers & Shippers Insurance Company | 600 00 | |
| Boston Insurance Company | —2 68 | |
| Caledonian Insurance Company | 25 00 | |
| Commercial Union Assurance Company, Ltd | 17 60 | |
| Commonwealth Insurance Company | 819 97 | |
| Connecticut Fire Insurance Company | 24 74 | |
| Continental Insurance Company | 1,157 57 | |
| Eagle, Star & British Dominions Insurance Company, Ltd | 3,071 89 | |
| Equitable Fire & Marine Insurance Company | 18 96 | |
| Fidelity-Phenix Fire Insurance Company | 1,449 27 | |
| Glen Falls Insurance Company | —2 67 | |
| Globe & Rutgers Fire Insurance Company | 562 96 | |
| Great American Insurance Company | 91 96 | |
| Hartford Fire Insurance Company | —54 16 | |
| Home Insurance Company | 24 00 | |
| Imperial Assurance Company | 60 75 | |
| Insurance Company of North America | 2,743 67 | |
| Mercantile Insurance Company of America | 239 82 | |
| New Zealand Insurance Company | 473 11 | |
| North British & Mercantile Insurance Company, Ltd | 1,543 95 | |
| North River Insurance Company | —147 32 | |
| Norwich Union Fire Insurance Society, Ltd | 188 56 | |
| Pacific Fire Insurance Company | 1,463 36 | |
| Palatine Insurance Company | 69 33 | |
| Pennsylvania Fire Insurance Company | 150 00 | |
| Phoenix Assurance Company, Ltd | 275 75 | |
| Phoenix Insurance Company | —91 28 | |
| Richmond Insurance Company | 188 64 | |
| Scottish Union & National Insurance Company | 774 89 | |
| St. Paul Fire & Marine Insurance Company | —469 79 | |
| Springfield Fire & Marine Insurance Company | 11 97 | |
| United States Fire Insurance Company | 305 41 | |
| Yorkshire Insurance Company, Ltd | 5,051 86 | |
| Totals | $22,775 26 | |

## HAIL INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Agricultural Insurance Company | $5,614 00 | $17,607 12 |
| Franklin Fire Insurance Company | 7,694 76 | 48,953 48 |
| Glens Falls Insurance Company | 506 75 | 4,846 67 |
| Globe & Rutgers Fire Insurance Company | 12,188 00 | 52,808 01 |
| Great American Insurance Company | 173 64 | 244 15 |
| Hartford Fire Insurance Company | 35,439 76 | 139,803 89 |
| Home Insurance Company | 13,373 03 | 18,783 36 |
| Hudson Insurance Company | 1,033 67 | 1,021 01 |
| Minneapolis Fire & Marine Insurance Company | 173 64 | 242 86 |
| Norwich Union Fire Insurance Society, Ltd | 1,760 28 | 7,487 83 |
| Security Insurance Company | 173 64 | |
| Sterling Fire Insurance Company | 1,204 12 | |
| Totals | $79,285 29 | $291,798 88 |

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## LIVESTOCK INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Hartford Accident & Indemnity Company | $11,333 97 | $15,400 00 |
| Hartford Fire Insurance Company | 2,596 96 | ..... |
| Hartford Livestock Insurance Company | 31,924 79 | 2,257 50 |
| Totals | $45,855 72 | $17,657 50 |

## PHYSICIANS' DEFENSE INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Maryland Casualty Company | $526 25 | ..... |
| Medical Protective Company | 4,015 00 | $2,190 70 |
| Totals | $4,541 25 | $2,190 70 |

## REGISTERED MAIL INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Alliance Insurance Company | $1,195 38 | $394 52 |
| American Eagle Fire Insurance Company | 20 96 | ..... |
| American Insurance Company | 139 93 | ..... |
| Automobile Insurance Company of Hartford | 5,909 07 | 1,163 69 |
| Continental Insurance Company | 283 55 | ..... |
| Federal Insurance Company | 4,075 21 | 1,840 00 |
| Fidelity-Phenix Fire Insurance Company | 283 53 | ..... |
| Fireman's Fund Insurance Company | 4,585 95 | 602 39 |
| Firemen's Insurance Company | 139 92 | ..... |
| Glens Falls Insurance Company | 139 91 | ..... |
| Great American Insurance Company | 822 65 | 105 51 |
| Hanover Fire Insurance Company | 75 79 | ..... |
| Hartford Fire Insurance Company | 7,477 86 | 4,365 41 |
| Home Fire & Marine Insurance Company of California | 71 28 | ..... |
| Home Insurance Company | 7,115 89 | 2,164 92 |
| Insurance Company of North America | 3,275 42 | 1,335 12 |
| Marine Insurance Company, Ltd. | 1,777 82 | —2,133 22 |
| Niagara Fire Insurance Company | 66 | ..... |
| Norwich Union Fire Insurance Society, Ltd. | 1,059 30 | 69 74 |
| Phoenix Insurance Company | 25 00 | ..... |
| Providence-Washington Insurance Company | 1,075 00 | 729 70 |
| Queen Insurance Company of America | 601 46 | ..... |
| Royal Insurance Company | 469 38 | ..... |
| St. Paul Fire & Marine Insurance Company | 5,779 81 | 970 71 |
| Union Marine Insurance Company, Ltd. | 596 03 | 120 50 |
| Totals | $46,996 78 | $11,773 95 |

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## STORM INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Hartford Fire Insurance Company | $100 00 | ..... |
| Totals | $100 00 | ..... |

## TOURIST BAGGAGE INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| American Alliance Insurance Company | $1 00 | ..... |
| Boston Insurance Company | 495 38 | $195 00 |
| Great American Insurance Company | 102 72 | 237 04 |
| Queen Insurance Company of America | 42 65 | ..... |
| Royal Insurance Company | 58 90 | ..... |
| Totals | $700 65 | $432 04 |

## WINDSTORM AND TORNADO INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| Agricultural Insurance Company | $8 92 | ..... |
| Bankers & Shippers Insurance Company | 80 00 | ..... |
| Boston Insurance Company | 4 36 | ..... |
| Commonwealth Insurance Company | 5 60 | ..... |
| Franklin Fire Insurance Company | 360 00 | ..... |
| Glens Falls Insurance Company | 4 37 | ..... |
| Hartford Fire Insurance Company | 69 50 | ..... |
| Importers & Exporters Insurance Company of New York | 120 00 | ..... |
| Merchants Fire Assurance Corporation of New York | 400 00 | ..... |
| National Union Fire Insurance Company | 11 00 | ..... |
| North River Insurance Company | 3,259 00 | ..... |
| Pacific Fire Insurance Company | 240 00 | ..... |
| Richmond Insurance Company | 16,000 00 | ..... |
| Royal Insurance Company | 16 00 | ..... |
| Springfield Fire & Marine Insurance Company | 303 20 | ..... |
| United States Fire Insurance Company | 3,122 90 | ..... |
| Totals | $23,998 85 | ..... |

## WORKMEN'S COLLECTIVE INSURANCE.

| NAME OF COMPANY | Net Premiums Written | Losses Paid |
|---|---|---|
| London Guarantee & Accident Company, Ltd. | $208 93 | ..... |
| Totals | $208 93 | ..... |

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## RECAPITULATION.

**Statement Showing Premiums Received and Losses Paid on All Classes of Insurance Written in the State of Washington During the Year 1920.**

| KINDS OF INSURANCE | Net Premiums | Losses Paid |
|---|---|---|
| CLASS 1—Fire insurance (stock companies) | $10,237,834 01 | $3,720,388 32 |
| Fire insurance (mutuals and inter-insurers) | 2,579 717 36 | 971 416 40 |
| Fire insurance (fraternals) | 26,577 42 | 22,136 30 |
| Fire insurance (agents for unauthorized companies) | 39,591 03 | 18,959 88 |
| Totals Fire | $12,883,719 82 | $4,732,900 90 |
| CLASS 2—Marine insurance (stock companies) | $1,215,330 17 | $646,026 40 |
| Marine insurance (agents for unauthorized companies) | 28,687 69 | 2,586 79 |
| Totals Marine | $1,244,017 86 | $648,613 19 |
| CLASS 3—Life insurance (legal reserve companies) | $16,140,236 90 | $4,075,270 96 |
| Life insurance (assessment) | 224,709 44 | 166,517 60 |
| Life insurance (fraternal) | 2,300,904 89 | 1,553,731 53 |
| Totals Life | $18,665,847 23 | $5,795,520 09 |
| CLASS 4—Health and accident insurance | $1,290,009 42 | $539,508 70 |
| CLASS 5—Fidelity and surety | 1,064,385 32 | 171,170 86 |
| CLASS 6—Liability (not including automobile) | 635,738 01 | 222,198 16 |
| CLASS 7—Plate glass | 203,123 24 | 121,847 04 |
| CLASS 8—Boiler, machinery and fly wheel | 59,967 16 | 17,791 13 |
| CLASS 9—Burglary and theft (not including automobile theft) | 178,325 78 | 65,741 81 |
| CLASS 10—Sprinkler leakage or damage | 15,987 71 | 7,137 59 |
| CLASS 11—Credit | 38,083 97 | 333 88 |
| CLASS 12—Title | 240,211 25 | 1,409 00 |
| CLASS 13—Team, vehicle and elevator | 14,686 15 | 2,796 16 |
| CLASS 13½—Motor Vehicle Insurance— | | |
| Fire, theft and transportation | 1,668,529 26 | 846,676 61 |
| Liability—Automobile | 846,999 23 | 204,977 23 |
| Property damage and collision | 717,109 33 | 436,411 29 |
| Automobile embezzlement and confiscation | 28,100 36 | 8,238 80 |
| CLASS 14—Miscellaneous Insurance— | | |
| Aviation | 2,952 60 | 2,271 15 |
| Explosion, riot and civil commotion | 22,775 26 | ..... |
| Hail | 79,285 29 | 291,798 33 |
| Livestock | 45,855 72 | 17,657 50 |
| Physicians' defense | 4,541 25 | 2,190 70 |
| Registered mail and parcel post | 46,996 78 | 11,773 95 |
| Tourist baggage | 700 65 | 432 04 |
| Windstorm and tornado | 23,998 85 | ..... |
| Workmen's collective | 208 93 | ..... |
| Rain and storm | 160 00 | ..... |
| Totals Classes 4 to 14, inclusive | $7,223,682 02 | $2,972,367 08 |
| TOTAL PREMIUMS AND LOSSES | $40,017,266 98 | $14,149,401 21 |

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**MOTOR VEHICLE AND MISCELLANEOUS INSURANCE WRITTEN BY FIRE AND MARINE INSURANCE COMPANIES IN THE STATE OF WASHINGTON DURING THE YEAR 1920.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| **Aetna Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $32,201 98 | $15,064 10 | |
| Explosion, riot and civil commotion | 66 02 | ..... | |
| Totals | $32,268 00 | $15,064 10 | $726 06 |
| **Agricultural Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $3,221 72 | $4,982 58 | |
| Property damage | 2,214 00 | 1,474 33 | |
| Winstorm and tornado | 3 92 | ..... | |
| Hail | 5,614 00 | 17,607 12 | |
| Explosion, riot and civil commotion | 100 56 | ..... | |
| Totals | $11,154 20 | $24,064 03 | 250 97 |
| **Alliance Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $932 75 | $313 54 | |
| Registered mail | 1,195 38 | 394 52 | |
| Explosion, riot and civil commotion | 590 27 | ..... | |
| Totals | $2,718 40 | 708 06 | 61 16 |
| **American Alliance Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $289 32 | ..... | |
| Tourist baggage | 1 00 | ..... | |
| Explosion, riot and civil commotion | 3 76 | ..... | |
| Totals | $294 08 | ..... | 6 61 |
| **American Central Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $48,250 79 | $26,307 21 | |
| Property damage | 9,817 21 | 10,227 78 | |
| Explosion, riot and civil commotion | 204 11 | ..... | |
| Totals | $58,272 11 | $36,534 94 | 1,811 12 |
| **American Eagle Fire Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $94 59 | ..... | |
| Registered mail | 20 98 | ..... | |
| Explosion, riot and civil commotion | —1,313 10 | ..... | |
| Totals | —$1,197 53 | ..... | ..... |
| **American Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $5,661 46 | $833 08 | |
| Registered mail | 139 93 | ..... | |
| Explosion, riot and civil commotion | —2 14 | ..... | |
| Totals | $3,799 25 | $833 08 | 85 48 |
| **Assurance Company of America—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $104 10 | ..... | 2 34 |
| **Atlas Assurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $4,794 01 | $1,693 85 | |
| Property damage | 38 10 | 31 94 | |
| Auto embezzlement | 52 43 | ..... | |
| Explosion, riot and civil commotion | —125 94 | ..... | |
| Totals | $4,758 60 | $1,725 79 | 107 06 |

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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| Automobile Insurance Company of Hartford— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $100,521 67 | $48,885 33 | |
| Registered mail | 5,909 07 | 1,163 69 | |
| Sprinkler leakage | 731 25 | 602 77 | |
| Explosion, riot and civil commotion | 2,715 13 | ..... | |
| Totals | $109,877 12 | $50,651 84 | $2,472 23 |
| Bankers & Shippers Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $18,622 65 | $5,731 52 | |
| Windstorm and tornado | 80 00 | ..... | |
| Explosion, riot and civil commotion | 600 00 | ..... | |
| Totals | $19,302 65 | $5,731 52 | 434 31 |
| Boston Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $10,783 30 | $4,650 64 | |
| Property damage | 4,953 38 | 4,417 44 | |
| Tourist baggage | 495 38 | 195 00 | |
| Windstorm and tornado | 4 36 | ..... | |
| Explosion, riot and civil commotion | —2 68 | ..... | |
| Totals | $16,233 74 | $9,263 08 | 365 26 |
| Caledonian Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $4,314 12 | $2,088 41 | |
| Explosion, riot and civil commotion | 25 00 | ..... | |
| Totals | $4,339 12 | $2,088 41 | 97 62 |
| California Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $13,899 30 | $4,443 87 | |
| Property damage | 1,211 53 | 410 80 | |
| Auto embezzlement | 384 65 | 906 57 | |
| Totals | $15,495 48 | $5,761 24 | 348 65 |
| Camden Fire Insurance Association— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $1,795 08 | $211 10 | |
| Property damage | 565 86 | 412 19 | |
| Totals | $2,360 94 | $623 29 | 53 12 |
| Columbia Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $943 29 | $763 34 | 21 22 |
| Commercial Union Assurance Company Ltd.— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $42,015 89 | $32,451 58 | |
| Explosion, riot and civil commotion | 17 60 | ..... | |
| Totals | $42,033 49 | $32,451 58 | 945 76 |
| Commonwealth Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $14,051 65 | $5,152 73 | |
| Property damage | 207 31 | 3,612 67 | |
| Auto embezzlement | 136 00 | ..... | |
| Windstorm and tornado | 5 60 | ..... | |
| Sprinkler leakage | 109 74 | 10 77 | |
| Explosion, riot and civil commotion | 819 97 | ..... | |
| Totals | $15,330 27 | $8,776 17 | 344 93 |

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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| **Concordia Fire Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $2,599 71 | $29 18 | |
| Property damage | 32 39 | ..... | |
| Totals | $2,632 10 | $29 18 | $59 22 |
| **Connecticut Fire Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $1,813 85 | $301 00 | |
| Property damage | 86 00 | ..... | |
| Explosion, riot and civil commotion | 24 74 | ..... | |
| Totals | $1,924 59 | $301 00 | 43 30 |
| **Continental Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $14,089 71 | $9,227 80 | |
| Registered mail | 283 55 | ..... | |
| Explosion, riot and civil commotion | $1,157 57 | ..... | |
| Totals | $15,530 83 | $9,227 80 | 349 44 |
| **Eagle, Star & British Dominions Insurance Co. Ltd.—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $2,714 80 | $62 33 | |
| Explosion, riot and civil commotion | 3,071 89 | ..... | |
| Totals | $5,786 69 | $62 33 | 120 21 |
| **Equitable Fire & Marine Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $760 50 | $906 28 | |
| Explosion, riot and civil commotion | 18 96 | ..... | |
| Totals | $779 46 | $906 28 | 17 54 |
| **Federal Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $12,011 52 | $8,678 13 | |
| Property damage | 3,516 32 | 1,388 35 | |
| Registered mail | 4,075 21 | 1,840 00 | |
| Totals | $19,603 05 | $11,901 48 | 441 07 |
| **Fidelity-Phoenix Fire Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $14,089 72 | $9,227 80 | |
| Registered mail | 283 58 | ..... | |
| Explosion, riot and civil commotion | 1,449 27 | ..... | |
| Totals | $15,822 52 | $9,227 80 | 356 01 |
| **Fire Association of Philadelphia—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $11,690 42 | $3,007 32 | 263 08 |
| **Firemen's Fund Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $92,515 45 | $63,280 87 | |
| Property damage | 3,849 71 | 2,721 47 | |
| Registered mail | 4,585 95 | 602 35 | |
| Totals | $100,951 11 | $66,604 69 | 2,271 40 |
| **Firemen's Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $385 31 | ..... | |
| Registered mail | 139 92 | ..... | |
| Totals | $525 23 | ..... | 11 81 |

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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| **Franklin Fire Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $3,225 58 | $1,077 48 | |
| Windstorm and tornado | 350 00 | | |
| Hail | 7,694 76 | 48,953 48 | |
| Sprinkler leakage | 192 50 | | |
| Totals | $11,472 84 | $50,030 96 | $258 13 |
| **Glens Falls Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $616 13 | $17 17 | |
| Registered mail | 139 91 | | |
| Windstorm and tornado | 4 37 | | |
| Hail | 506 75 | 4,846 67 | |
| Explosion, riot and civil commotion | —2 67 | | |
| Totals | $1,264 49 | $4,863 84 | 28 45 |
| **Globe & Rutgers Fire Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $18,273 29 | $15,146 08 | |
| Hail | 12,138 00 | 52,808 01 | |
| Explosion, riot and civil commotion | 562 96 | | |
| Totals | $30,974 25 | $67,954 04 | 696 92 |
| **Great American Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $21,157 38 | $13,853 84 | |
| Tourist baggage | 102 72 | 237 04 | |
| Registered mail | 822 65 | 105 51 | |
| Hail | 173 64 | 244 15 | |
| Sprinkler leakage | 60 00 | | |
| Explosion, riot and civil commotion | 91 96 | | |
| Totals | $22,408 35 | $14,440 54 | 504 18 |
| **Hanover Fire Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $5,413 17 | $5,854 24 | |
| Property damage | 655 75 | 176 11 | |
| Registered mail | 75 79 | | |
| Totals | $6,144 71 | $6,030 35 | 138 26 |
| **Hartford Fire Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $33,757 11 | $22,208 17 | |
| Property damage | 166 55 | 91 51 | |
| Storm | 100 00 | | |
| Registered mail | 7,477 86 | 4,365 41 | |
| Windstorm and tornado | 69 50 | | |
| Hail | 35,439 76 | 139,803 89 | |
| Sprinkler leakage | 5 60 | | |
| Explosion, riot and civil commotion | —54 16 | | |
| Live stock | 2,596 96 | | |
| Totals | $79,559 18 | $166,468 98 | 1,790 08 |
| **Home Fire & Marine Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $6,950 13 | $2,045 82 | |
| Property damage | 217 45 | 58 40 | |
| Registered mail | 71 28 | | |
| Totals | $7,238 86 | $2,104 22 | 162 87 |

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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| Home Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $54,080 09 | $25,446 59 | |
| Registered mail | 7,115 89 | 2,164 92 | |
| Hail | 13,373 08 | 18,783 36 | |
| Sprinkler leakage | 408 34 | | |
| Explosion, riot and civil commotion | 24 00 | | |
| Totals | $74,951 35 | $46,394 87 | $1,686 40 |
| Hudson Insurance Company— | | | |
| Hail | $1,033 67 | $1,021 01 | 23 25 |
| Imperial Assurance Company— | | | |
| Explosion, riot and civil commotion | $60 75 | | 1 37 |
| Importers & Exporters Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $13,717 00 | $1,902 09 | |
| Windstorm and tornado | 120 00 | | |
| Totals | $13,837 00 | $1,902 09 | 311 33 |
| Indemnity Mutual Marine Insurance Company, Ltd.— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $3,535 66 | $2,277 23 | |
| Property damage | 302 55 | 279 54 | |
| Totals | $3,838 21 | $2,556 82 | 86 36 |
| Insurance Company of North America— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $10,694 09 | $7,248 70 | |
| Registered mail | 3,275 42 | 1,385 12 | |
| Explosion, riot and civil commotion | 2,743 67 | | |
| Totals | $16,713 18 | $8,633 82 | 376 05 |
| Insurance Company of State of Pennsylvania— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $5,035 01 | $3,621 62 | 113 37 |
| Liverpool & London & Globe Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $9,441 01 | $3,164 45 | |
| Property damage | 1,701 33 | 395 90 | |
| Auto embezzlement | 152 00 | 8 00 | |
| Totals | $11,294 34 | $3,568 35 | 254 12 |
| London Assurance Corporation— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $65,404 29 | $33,927 03 | |
| Property damage | 2,756 56 | 1,745 42 | |
| Totals | $68,160 85 | $35,672 45 | 1,533 62 |
| London & Lancashire Insurance Company, Ltd.— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $33,955 19 | $10,044 71 | |
| Property damage | 5,665 79 | 2,167 41 | |
| Totals | $39,620 98 | $12,212 12 | 891 47 |
| London & Scottish Assurance Corporation, Ltd.— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $142 60 | | 3 21 |
| Lumbermens Mutual Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $1,165 77 | | 26 23 |

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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| Marine & Motor Insurance Company of America— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $7,367 82 | $913 01 | |
| Property damage | 2,095 22 | 643 45 | |
| Totals | $9,463 04 | $1,556 46 | $246 04 |
| Marine Insurance Company, Ltd.— | | | |
| Registered mail | $1,777 82 | —$2,188 22 | 40 00 |
| Mercantile Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $5,220 96 | $968 94 | |
| Property damage | 606 94 | 1,787 47 | |
| Auto embezzlement | 11 00 | ..... | |
| Sprinkler leakage | 87 29 | 24 96 | |
| Explosion, riot and civil commotion | 239 82 | ..... | |
| Totals | $6,225 01 | $2,781 37 | 140 06 |
| Merchants Fire Assurance Corporation of New York— | | | |
| Windstorm and tornado | $400 00 | ..... | 9 00 |
| Milwaukee Mechanics Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $7,915 66 | $1,315 86 | 178 10 |
| Millers National Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $81 95 | $39 40 | 1 84 |
| Minneapolis Fire & Marine Insurance Company— | | | |
| Hail | $173 64 | $242 86 | 3 91 |
| National-Ben Franklin Fire Insurance Company — | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $923 20 | $146 75 | |
| Property damage | 309 47 | ..... | |
| Totals | $1,232 67 | $146 75 | 27 74 |
| National Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $438 71 | ..... | |
| Property damage | 160 25 | ..... | |
| Totals | $598 96 | ..... | 13 47 |
| National Liberty Insurance Company of America— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $3,590 35 | $2,439 33 | |
| Property damage | 306 61 | 26 50 | |
| Aviation | 2,952 60 | 2,271 15 | |
| Totals | $6,849 56 | $4,736 98 | 154 12 |

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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| National Union Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $18,114 37 | $12,671 17 | |
| Property damage | 6,678 63 | 4,083 21 | |
| Auto embezzlement | 804 31 | 400 00 | |
| Windstorm and tornado | 11 00 | ..... | |
| Totals | $25,608 31 | $17,154 38 | $576 19 |
| Newark Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $4,806 32 | $5,457 68 | |
| Property damage | 1,721 39 | 1,267 03 | |
| Totals | $6,527 71 | $6,724 71 | 146 87 |
| New Brunswick Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | ..... | $12,639 30 | |
| New Hampshire Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $11,249 69 | $9,261 80 | 253 12 |
| New Jersey Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $8,229 29 | $4,508 15 | 185 16 |
| New Zealand Insurance Company Ltd.— | | | |
| Explosion, riot and civil commotion | $473 11 | ..... | 10 64 |
| Niagara Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $14,739 07 | $7,158 81 | |
| Property damage | 4,592 81 | 1,034 03 | |
| Auto embezzlement | 727 00 | 427 11 | |
| Registered mail | 66 | ..... | |
| Totals | $20,059 54 | $8,619 45 | 451 [illegible]5 |
| North British & Mercantile Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $15,564 93 | $3,149 44 | |
| Property damage | 75 15 | 4,886 02 | |
| Auto embezzlement | 340 14 | ..... | |
| Sprinkler leakage | 448 73 | 165 50 | |
| Explosion, riot and civil commotion | 1,543 96 | ..... | |
| Totals | $17,972 90 | $8,200 96 | 404 39 |
| Northern Assurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $20,023 32 | $8,518 12 | 450 52 |
| North Carolina Home Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $4 25 | ..... | 22 73 |
| North River Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $118,095 89 | $19,871 60 | |
| Property damage | 32,669 00 | 15,932 98 | |
| Windstorm and tornado | 3,258 00 | ..... | |
| Sprinkler leakage | 61 70 | ..... | |
| Explosion, riot and civil commotion | —147 32 | ..... | |
| Totals | $153,937 27 | $35,804 58 | 3,463 59 |



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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| Northwestern Mutual Fire Association— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $164,453 16 | $75,486 02 | |
| Property damage | 39,709 90 | 17,822 43 | |
| Auto embezzlement | 10,700 76 | 4,577 90 | |
| Totals | $214,863 82 | $97,886 40 | $2,148 64 |
| Northwestern National Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $90,497 34 | $31,900 27 | |
| Property damage | 15,780 70 | 8,042 86 | |
| Auto embezzlement | 7,153 61 | 1,087 42 | |
| Totals | $113,431 65 | $41,030 55 | 2,552 21 |
| Norwich Union Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $19,168 90 | $23,196 07 | |
| Property damage | 10,354 66 | 12,169 85 | |
| Auto embezzlement | 441 94 | ..... | |
| Registered mail | 1,050 30 | 69 74 | |
| Hail | 1,760 28 | 7,447 88 | |
| Explosion, riot and civil commotion | 138 56 | ..... | |
| Totals | $32,918 64 | $42,923 49 | 740 67 |
| Old Colony Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $5,860 94 | $945 25 | |
| Property damage | 8,259 12 | 3,047 69 | |
| Totals | $14,120 06 | $3,992 94 | 317 70 |
| Orient Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $21,930 58 | $15,408 25 | |
| Property damage | 3,676 32 | 3,332 03 | |
| Totals | $25,606 90 | $18,740 28 | 576 15 |
| Pacific Fire Insurance Company— | | | |
| Windstorm and tornado | $240 00 | ..... | |
| Explosion, riot and civil commotion | 1,463 36 | ..... | |
| Totals | $1,703 36 | ..... | 38 33 |
| Pacific States Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $12,612 57 | $4,794 12 | |
| Property damage | 895 32 | 349 22 | |
| Totals | $13,507 89 | $5,143 34 | 303 93 |
| Palatine Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $13,941 76 | $5,166 01 | |
| Explosion, riot and civil commotion | 69 33 | ..... | |
| Totals | $14,011 09 | $5,166 01 | 315 27 |
| Pennsylvania Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $18,951 31 | $6,236 98 | |
| Property damage | 229 42 | 1,849 43 | |
| Auto embezzlement | 738 00 | 181 80 | |
| Sprinkler leakage | 91 60 | ..... | |
| Explosion, riot and civil commotion | 150 00 | ..... | |
| Totals | $20,160 33 | $8,268 21 | 453 61 |

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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| **Phoenix Assurance Company Ltd.—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $6,524 10 | $1,560 43 | |
| Property damage | 3,115 20 | 1,988 38 | |
| Explosion, riot and civil commotion | 275 75 | ..... | |
| Totals | $9,915 05 | $3,498 81 | $223 09 |
| **Phoenix Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $26,627 51 | $14,278 99 | |
| Registered mail | 25 00 | ..... | |
| Sprinkler leakage | 92 03 | ..... | |
| Explosion, riot and civil commotion | —91 28 | ..... | |
| Totals | $26,653 26 | $14,278 99 | 599 70 |
| **Providence-Washington Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $5,384 36 | $3,753 12 | |
| Registered mail | 1,075 00 | 729 70 | |
| Totals | $6,459 36 | $4,482 82 | 145 84 |
| **Queen Insurance Company of America—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $21,924 13 | $19,986 84 | |
| Property damage | 10,324 12 | 6,604 75 | |
| Tourist baggage | 42 65 | ..... | |
| Registered mail | 601 46 | ..... | |
| Totals | $32,892 36 | $26,591 59 | 740 08 |
| **Richmond Insurance Company—** | | | |
| Windstorm and tornado | $16,000 00 | ..... | |
| Explosion, riot and civil commotion | 138 64 | ..... | |
| Totals | $16,138 64 | ..... | 363 12 |
| **Royal Exchange Assurance—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $8,240 14 | $5,313 61 | |
| Property damage | 716 34 | 652 29 | |
| Totals | $8,956 48 | $5,965 90 | 201 52 |
| **Royal Insurance Company Ltd.—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $48,702 50 | $39,883 04 | |
| Property damage | 12,683 92 | 9,997 14 | |
| Tourist baggage | 58 90 | ..... | |
| Registered mail | 499 38 | ..... | |
| Windstorm and tornado | 16 00 | ..... | |
| Totals | $61,980 70 | $49,880 18 | 1,398 44 |
| **Scottish Union & National Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $854 21 | $530 28 | |
| Property damage | 2 81 | 1,193 38 | |
| Explosion, riot and civil commotion | 774 39 | ..... | |
| Totals | $1,631 41 | $1,723 66 | 36 71 |
| **Sea Insurance Company—** | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $686 82 | ..... | |
| Property damage | 57 50 | ..... | |
| Totals | $744 32 | ..... | 16 75 |

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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| Security Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $5,960 36 | $1,618 34 | |
| Hail | 173 64 | | |
| Totals | $6,134 00 | $1,618 34 | $138 02 |
| Sterling Fire Insurance Company— | | | |
| Hail | $1,204 12 | | 27 09 |
| St. Paul Fire & Marine Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $20,272 53 | $12,306 62 | |
| Property damage | 1,434 54 | 965 22 | |
| Registered mail | 5,779 81 | 970 71 | |
| Explosion, riot and civil commotion | —469 79 | | |
| Totals | $27,017 09 | $14,242 55 | 607 88 |
| Stuyvesant Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $11,708 08 | $8,633 30 | |
| Property damage | 6,094 17 | 3,323 07 | |
| Auto embezzlement | 571 30 | 650 00 | |
| Totals | $18,373 55 | $12,606 37 | 413 40 |
| Springfield Fire & Marine Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $31 40 | | |
| Property damage | 31 38 | | |
| Windstorm and tornado | 308 20 | | |
| Explosion, riot and civil commotion | 11 97 | | |
| Totals | $377 95 | | 8 50 |
| Subscribers at Inter-Insurance Exchange— | | | |
| Sprinkler leakage | $552 50 | | 12 43 |
| Tokio Marine & Fire Insurance Company Ltd.— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $2,357 48 | $1,518 18 | |
| Property damage | 201 63 | 186 36 | |
| Totals | $2,559 11 | $1,704 54 | 57 58 |
| Underwriters at American Lloyds— | | | |
| Sprinkler leakage | $910 83 | $1,559 72 | 20.49 |
| Union Insurance Society of Canton Ltd.— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $32,615 34 | $16,451 54 | 733 85 |
| Union Marine Insurance Company Ltd.— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $1,239 00 | $1,925 72 | |
| Property damage | 465 45 | 115 47 | |
| Registered mail | 596 03 | 120 50 | |
| Totals | $2,300 48 | $2,161 69 | 51 76 |
| United States Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $17,701 94 | $11,640 20 | |
| Property damage | 2,423 91 | 1,211 88 | |
| Windstorm and tornado | 3,122 90 | | |
| Sprinkler leakage | —191 64 | | |
| Explosion, riot and civil commotion | 305 41 | | |
| Totals | $23,362 52 | $12,852 08 | 525 66 |

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**Motor Vehicle and Miscellaneous Insurance Written by Fire and Marine Insurance Companies in the State of Washington During the Year 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| United States Lloyds Inc.— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $9,438 66 | $6,072 68 | |
| Property damage | 796 55 | 745 47 | |
| Totals | $10,235 21 | $6,818 15 | $230 29 |
| Victory Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $489 38 | ..... | 11 01 |
| Westchester Fire Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $292 55 | $3,588 65 | |
| Property damage | ..... | 1,149 02 | |
| Totals | $292 55 | $4,737 67 | 6 58 |
| World Auxiliary Insurance Company— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $28 64 | ..... | 63 |
| Yorkshire Insurance Company Ltd.— | | | |
| Motor vehicle: | | | |
| Fire, theft and transportation | $1,161 74 | $527 08 | |
| Explosion, riot and civil commotion | 5,051 86 | ..... | |
| Totals | $6,213 60 | $527 08 | 139 80 |
| Grand Totals | $1,955,369 18 | $1,248,950 24 | $41,392 64 |

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**MISCELLANEOUS INSURANCE BUSINESS TRANSACTED BY COMPANIES IN THE STATE OF WASHINGTON DURING THE YEAR 1920.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| Aetna Casualty & Surety Company— | | | |
| Accident | $766 51 | $175 00 | |
| Health | 22 50 | ..... | |
| Fidelity | 9,712 27 | 96 69 | |
| Surety | 67,703 67 | —7,373 99 | |
| Plate glass | 18,867 78 | 12,903 45 | |
| Burglary and theft | 18,300 68 | 6,095 86 | |
| Sprinkler | 6,411 74 | 1,823 15 | |
| Team, vehicle and elevator | —261 74 | —1,097 70 | |
| Motor vehicle: | | | |
| Property damage and collision | 65,788 33 | 43,482 17 | |
| Liability—Auto | 35,650 76 | 12,941 40 | |
| Fire, theft and transportation | 10 00 | —10 00 | |
| Totals | $222,972 50 | $69,036 08 | $5,016 88 |
| Aetna Life Insurance Company— | | | |
| Accident | $89,787 85 | $32,618 57 | |
| Health | 22,196 46 | 13,311 61 | |
| Liability | 236,660 14 | 73,827 74 | |
| Motor vehicle: | | | |
| Liability—Auto | 68,364 51 | 30,396 34 | |
| Totals | $417,008 96 | $150,154 26 | 9,382 70 |
| American Automobile Insurance Company— | | | |
| Motor vehicle: | | | |
| Property damage and collision | $24,160 80 | $18,192 03 | |
| Liability—Auto | 85,008 51 | 27,783 19 | |
| Fire, theft and transportation | 32,661 87 | 15,825 05 | |
| Totals | $141,826 18 | $61,800 27 | 3,191 09 |
| American Casualty Company— | | | |
| Accident and health | $234 93 | $45 17 | 5 29 |
| American Credit-Indemnity Company— | | | |
| Credit | $38,063 97 | $338 88 | 856 89 |
| American Indemnity Company— | | | |
| Liability | $763 44 | ..... | |
| Fidelity and surety | 2,327 61 | —100 09 | |
| Plate glass | —6 04 | —16 88 | |
| Burglary and theft | 1,055 36 | ..... | |
| Team, vehicle and elevator | 1,551 06 | ..... | |
| Motor vehicle: | | | |
| Property damage and collision | 56,121 94 | 49,478 37 | |
| Liability—Auto | 61,088 08 | 6,674 85 | |
| Fire, theft and transportation | —525 53 | 2,021 26 | |
| Totals | $122,375 94 | $58,052 56 | 3,181 77 |
| American Surety Company— | | | |
| Fidelity | $47,540 23 | $5,127 62 | |
| Surety | 72,014 98 | —6,330 70 | |
| Burglary and theft | 4,149 51 | 25 50 | |
| Totals | $123,704 72 | $—1,177 58 | $2,783 36 |
| Automobile Insurance Exchange— | | | |
| Motor vehicle: | | | |
| Property damage and collision | $17,448 44 | $4,567 87 | |
| Liability—Auto | 58,034 88 | 5,338 40 | |
| Fire, theft and transportation | 6,169 60 | 634 24 | |
| Automobile embezzlement | 5,887 72 | ..... | |
| Totals | $87,540 64 | $10,540 51 | $75 41 |

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**Miscellaneous Insurance Business Transacted by Companies in the State of Washington During the Year of 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| **Automobile Owners Inter-Insurance Association—** | | | |
| Motor vehicle: | | | |
| Property damage and collision | $87,433 64 | $47,803 50 | |
| Liability—Auto | 76,259 30 | 18,675 72 | |
| Fire, theft and transportation | 56,912 60 | 18,990 68 | |
| Totals | $220,605 54 | $85,469 90 | $2,206 05 |
| **Columbia Casualty Company—** | | | |
| Accident | $25 00 | ..... | |
| Liability | 104 61 | ..... | |
| Surety | 42 99 | ..... | |
| Plate glass | 763 40 | ..... | |
| Burglary and theft | 1,263 48 | ..... | |
| Motor vehicle: | | | |
| Property damage and collision | 681 83 | 7 00 | |
| Liability—Auto | 1,034 27 | ..... | |
| Totals | $3,915 58 | $7 00 | 88 10 |
| **Columbian National Life Insurance Company—** | | | |
| Accident and health | $1,516 94 | $747 82 | 34 13 |
| **Continental Casualty Company—** | | | |
| Accident | $69,940 48 | $24,617 38 | |
| Health | 52,576 84 | 24,413 38 | |
| Plate glass | 1,034 73 | 114 15 | |
| Burglary and theft | 3,159 63 | 750 95 | |
| Motor vehicle: | | | |
| Property damage and collision | 6,980 27 | 2,289 14 | |
| Liability—Auto | 23,399 47 | 9,163 00 | |
| Totals | $157,091 42 | $61,348 00 | 3,534 55 |
| **Continental Life Insurance Company—** | | | |
| Accident and health | $152 20 | ..... | 3 42 |
| **Employers Indemnity Company—** | | | |
| Accident | $17,816 50 | $10,062 67 | |
| Surety | 19 70 | ..... | |
| Motor vehicle: | | | |
| Property damage and collision | 35 60 | ..... | |
| Liability—Auto | —4,127 81 | ..... | |
| Totals | $13,743 99 | $10,062 67 | 309 24 |
| **Equitable Life Assurance Society of United States—** | | | |
| Accident | $2,698 53 | $634 64 | |
| Health | 2,729 19 | 949 56 | |
| Totals | $5,427 72 | $1,584 20 | 122 12 |
| **Fidelity & Casualty Company of New York—** | | | |
| Accident | $15,295 28 | $3,642 06 | |
| Health | 7,873 08 | 5,629 68 | |
| Liability | 8,485 73 | 644 25 | |
| Fidelity | 4,636 67 | 563 64 | |
| Surety | 11,715 38 | 1,289 71 | |
| Plate glass | 11,664 86 | 6,874 69 | |
| Steam boiler | 13,203 17 | ..... | |
| Burglary and theft | 14,190 78 | 5,768 55 | |
| Team, vehicle and elevator | 10 00 | ..... | |
| Motor vehicle: | | | |
| Property damage and collision | 6,823 26 | 5,883 07 | |
| Liability—Auto | 23,425 62 | 4,737 80 | |
| Fly wheel | 586 95 | ..... | |
| Totals | $117,410 78 | $35,033 45 | 2,641 74 |

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**Miscellaneous Insurance Business Transacted by Companies in the State of Washington During the Year of 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| Fidelity and Deposit Company of Maryland— | | | |
| Liability | ..... | $217 80 | |
| Fidelity | 41,511 31 | 2,706 75 | |
| Surety | 141,338 76 | 25,284 27 | |
| Burglary and theft | 9,616 31 | 8,129 42 | |
| Totals | $192,466 38 | $36,338 24 | $4,330 49 |
| General Accident, Fire & Life Assurance Corp., Ltd.— | | | |
| Accident and health | $49,618 08 | $19,076 46 | |
| Liability | 16,677 25 | 9,056 14 | |
| Burglary and theft | 3,327 47 | 2,961 81 | |
| Team, vehicle and elevator | 670 03 | 1,170 64 | |
| Motor vehicle: | | | |
| Property damage and collision | 16,125 11 | 8,806 04 | |
| Liability—Auto | 34,145 64 | 8,121 55 | |
| Totals | $120,563 58 | $49,192 64 | 2,712 68 |
| Globe Indemnity Company— | | | |
| Accident | $1,186 65 | $60 70 | |
| Health | 966 38 | 253 97 | |
| Liability | 1,974 21 | 734 48 | |
| Fidelity | 2,102 97 | ..... | |
| Surety | 5,294 48 | —4,178 39 | |
| Plate glass | 9,401 80 | 6,336 33 | |
| Burglary and theft | 3,178 92 | 3,482 70 | |
| Team, vehicle and elevator | 2,009 76 | 173 50 | |
| Motor vehicle: | | | |
| Property damage and collision | 11,786 05 | 4,784 05 | |
| Liability—Auto | 17,333 31 | 1,751 85 | |
| Totals | $55,234 53 | $13,399 19 | 1,242 78 |
| Hartford Accident & Indemnity Company— | | | |
| Accident | $8,243 67 | $2,158 29 | |
| Health | 3,537 10 | 4,130 68 | |
| Liability | 22,733 95 | 5,126 55 | |
| Fidelity | 4,676 02 | 888 15 | |
| Surety | 12,006 30 | ..... | |
| Plate glass | 17,545 59 | 9,314 87 | |
| Burglary and theft | 8,495 94 | 4,117 08 | |
| Team, vehicle and elevator | 37 00 | 18 50 | |
| Motor vehicle: | | | |
| Property damage and collision | 23,103 56 | 17,197 03 | |
| Liability—Auto | 42,556 20 | 10,180 28 | |
| Live stock | 11,333 97 | 15,400 00 | |
| Totals | 54,269 30 | $68,531 43 | [illegible] |
| Hartford Live Stock Insurance Company— | | | |
| Live stock | $31,924 79 | $2,257 50 | [illegible] |
| Hartford Steam Boiler Inspection & Insurance | | | |
| Steam boiler | $32,727 99 | $17,198 29 | |
| Fly wheel | 6,269 63 | ..... | |
| Totals | $38,997 62 | [illegible] | |
| International Indemnity Company— | | | |
| Motor vehicle: | | | |
| Property damage and collision | $27,373 | | |
| Liability—Auto | 20,0[illegible] | | |
| Fire, theft and transportation | 12,[illegible] | | |
| Totals | [illegible] | | |
| Inter-Ocean Casualty Company— | | | |
| Accident and health | [illegible] | | |

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**Miscellaneous Insurance Business Transacted by Companies in the State of Washington During the Year of 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| Lion Bonding & Surety Company— | | | |
| Accident and health | $3,841 02 | $348 21 | |
| Fidelity | 288 64 | ..... | |
| Surety | 73 17 | ..... | |
| Plate glass | 1,307 81 | ..... | |
| Burglary and theft | 26 75 | ..... | |
| Motor vehicle: | | | |
| Property damage and collision | 7,931 67 | 970 66 | |
| Liability—Auto | 11,669 48 | 1,356 20 | |
| Fire, theft and transportation | 13 50 | 249 81 | |
| Totals | $25,152 04 | $2,924 88 | $565 92 |
| Lloyds Plate Glass Insurance Company— | | | |
| Plate glass | $16,104 45 | $12,035 35 | 362 35 |
| London Guarantee & Accident Company, Ltd.— | | | |
| Accident | $4,663 36 | $1,396 10 | |
| Health | 2,126 81 | ..... | |
| Liability | 22,177 59 | 1,383 55 | |
| Steam boiler | 978 60 | ..... | |
| Burglary and theft | 7,609 36 | 4,531 31 | |
| Team, vehicle and elevator | 3,240 00 | 44 00 | |
| Motor vehicle: | | | |
| Property damage and collision | 9,031 31 | 3,712 88 | |
| Liability—Auto | 19,818 07 | 5,455 13 | |
| Workmen's collective | 208 93 | ..... | |
| Totals | $69,854 03 | $16,522 97 | 1,571 71 |
| London & Lancashire Indemnity Company— | | | |
| Fidelity | $431 29 | $635 22 | |
| Surety | 3,357 25 | —2,086 64 | |
| Plate glass | 4,242 68 | 2,778 75 | |
| Burglary and theft | 122 71 | ..... | |
| Motor vehicle: | | | |
| Property damage and collision | 16,498 31 | 9,971 75 | |
| Liability—Auto | 31,338 10 | 6,302 72 | |
| Totals | $55,990 34 | $17,601 80 | [illegible] |
| [illegible]al Protective Insurance Company— | | | |
| Accident and health | [illegible] | $12,437 90 | [illegible] |
| [illegible]umbermen's Mutual Casualty Comp[illegible] | | | |
| Motor vehicle: | | | |
| Property damage and col[illegible] | [illegible] | $3,429 [illegible] | |
| Liability—Auto | [illegible] | 5,811 [illegible] | |
| Totals | [illegible] | [illegible] | [illegible] |
| [illegible]yland Assurance Corpor[illegible] | | | |
| Accident and health | [illegible] | [illegible] | [illegible] |
| [illegible]yland Casualty Com[illegible] | | | |
| Accident | [illegible] | [illegible] | |
| Health | [illegible] | [illegible] | |
| Liability | [illegible] | [illegible] | |
| Fidelity | [illegible] | [illegible] | |
| Surety | [illegible] | [illegible] | |
| Plate glass | [illegible] | [illegible] | |
| Steam boil[illegible] | [illegible] | [illegible] | |
| Burglary | [illegible] | [illegible] | |
| Sprinkle[illegible] | [illegible] | [illegible] | |
| Motor v[illegible] | [illegible] | [illegible] | |
| [illegible] | [illegible] | [illegible] | |
| Fir[illegible] | [illegible] | [illegible] | |
| Prop[illegible] | [illegible] | [illegible] | |

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**Miscellaneous Insurance Business Transacted by Companies in the State of Washington During the Year of 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| **Fidelity and Deposit Company of Maryland—** | | | |
| Liability | ..... | $217 80 | |
| Fidelity | 41,511 51 | 2,706 75 | |
| Surety | 141,388 76 | 25,294 27 | |
| Burglary and theft | 9,616 31 | 8,129 42 | |
| Totals | $192,466 39 | $36,338 24 | $4,330 49 |
| **General Accident, Fire & Life Assurance Corp., Ltd.—** | | | |
| Accident and health | $49,618 08 | $19,076 46 | |
| Liability | 16,677 25 | 9,056 14 | |
| Burglary and theft | 3,827 47 | 2,961 61 | |
| Team, vehicle and elevator | 670 03 | 1,170 64 | |
| Motor vehicle: | | | |
| Property damage and collision | 16,125 11 | 8,806 04 | |
| Liability—Auto | 34,145 64 | 8,121 55 | |
| Totals | $120,563 58 | $49,192 64 | 2,712 68 |
| **Globe Indemnity Company—** | | | |
| Accident | $1,186 65 | $60 70 | |
| Health | 966 38 | 253 97 | |
| Liability | 1,974 21 | 734 48 | |
| Fidelity | 2,102 97 | ..... | |
| Surety | 5,294 48 | —4,178 39 | |
| Plate glass | 9,401 80 | 6,336 33 | |
| Burglary and theft | 3,178 92 | 3,482 70 | |
| Team, vehicle and elevator | 2,009 76 | 173 50 | |
| Motor vehicle: | | | |
| Property damage and collision | 11,786 05 | 4,784 05 | |
| Liability—Auto | 17,333 81 | 1,751 85 | |
| Totals | $55,234 53 | $13,399 19 | 1,242 78 |
| **Hartford Accident & Indemnity Company—** | | | |
| Accident | $8,243 67 | $2,158 29 | |
| Health | 3,587 10 | 4,130 68 | |
| Liability | 22,733 95 | 5,126 55 | |
| Fidelity | 4,676 02 | 888 15 | |
| Surety | 12,006 30 | ..... | |
| Plate glass | 17,545 59 | 9,314 87 | |
| Burglary and theft | 8,495 94 | 4,117 08 | |
| Team, vehicle and elevator | 87 00 | 18 50 | |
| Motor vehicle: | | | |
| Property damage and collision | 23,103 56 | 17,197 03 | |
| Liability—Auto | 42,556 20 | 10,180 28 | |
| Live stock | 11,333 97 | 15,400 00 | |
| Totals | $154,269 30 | $68,531 43 | 3,471 06 |
| **Hartford Live Stock Insurance Company—** | | | |
| Live stock | $31,924 79 | $2,257 50 | 718 11 |
| **Hartford Steam Boiler Inspection & Insurance Company—** | | | |
| Steam boiler | $32,727 99 | $17,198 29 | |
| Fly wheel | 6,269 63 | ..... | |
| Totals | $38,997 62 | $17,198 29 | 577 44 |
| **International Indemnity Company—** | | | |
| Motor vehicle: | | | |
| Property damage and collision | $27,273 78 | $12,452 15 | |
| Liability—Auto | 26,001 75 | 1,652 13 | |
| Fire, theft and transportation | 12,251 08 | 2,595 41 | |
| Totals | $65,526 61 | $16,699 69 | 1,474 35 |
| **Inter-Ocean Casualty Company—** | | | |
| Accident and health | $355 40 | $87 77 | 8 00 |

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**Miscellaneous Insurance Business Transacted by Companies in the State of Washington During the Year of 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| **Lion Bonding & Surety Company—** | | | |
| Accident and health | $3,841 02 | $348 21 | |
| Fidelity | 288 64 | ..... | |
| Surety | 73 17 | ..... | |
| Plate glass | 1,307 81 | ..... | |
| Burglary and theft | 26 75 | ..... | |
| Motor vehicle: | | | |
| Property damage and collision | 7,931 67 | 970 66 | |
| Liability—Auto | 11,669 48 | 1,356 20 | |
| Fire, theft and transportation | 13 50 | 249 81 | |
| Totals | $25,152 04 | $2,924 88 | $565 92 |
| **Lloyds Plate Glass Insurance Company—** | | | |
| Plate glass | $16,104 45 | $12,085 35 | 362 35 |
| **London Guarantee & Accident Company, Ltd.—** | | | |
| Accident | $4,663 36 | $1,396 10 | |
| Health | 2,126 81 | ..... | |
| Liability | 22,177 59 | 1,383 55 | |
| Steam boiler | 978 60 | ..... | |
| Burglary and theft | 7,609 36 | 4,531 31 | |
| Team, vehicle and elevator | 3,240 00 | 44 00 | |
| Motor vehicle: | | | |
| Property damage and collision | 9,031 31 | 3,712 88 | |
| Liability—Auto | 19,818 07 | 5,455 13 | |
| Workmen's collective | 208 93 | ..... | |
| Totals | $69,854 03 | $16,522 97 | 1,571 71 |
| **London & Lancashire Indemnity Company—** | | | |
| Fidelity | $431 29 | $635 22 | |
| Surety | 3,357 25 | —2,096 64 | |
| Plate glass | 4,242 68 | 2,778 75 | |
| Burglary and theft | 122 71 | ..... | |
| Motor vehicle: | | | |
| Property damage and collision | 16,498 31 | 9,971 75 | |
| Liability—Auto | 31,338 10 | 6,302 72 | |
| Totals | $55,990 34 | $17,601 80 | 1,259 78 |
| **Loyal Protective Insurance Company—** | | | |
| Accident and health | $23,785 61 | $12,437 90 | 535 18 |
| **Lumbermen's Mutual Casualty Company—** | | | |
| Motor vehicle: | | | |
| Property damage and collision | $15,581 84 | $3,420 90 | |
| Liability—Auto | 41,248 58 | 5,811 14 | |
| Totals | $56,830 42 | $9,232 04 | 1,278 68 |
| **Maryland Assurance Corporation—** | | | |
| Accident and health | $22,464 02 | $19,480 88 | 505 44 |
| **Maryland Casualty Company—** | | | |
| Accident | $6,442 25 | $6,149 97 | |
| Health | 4,578 53 | 709 01 | |
| Liability | 132,965 21 | 66,117 62 | |
| Fidelity | 4,423 51 | 1,570 44 | |
| Surety | 44,497 05 | 106 98 | |
| Plate glass | 19,097 50 | 11,435 49 | |
| Steam boiler | 1,736 06 | 592 84 | |
| Burglary and theft | 22,549 07 | 5,335 15 | |
| Sprinkler | 6,015 50 | 2,950 72 | |
| Motor vehicle: | | | |
| Property damage and collision | 15,630 43 | 8,580 14 | |
| Fly wheel | —3 04 | ..... | |
| Physician's defense | 526 25 | ..... | |
| Totals | $258,458 32 | $103 548 36 | 5,815 31 |

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**Miscellaneous Insurance Business Transacted by Companies in the State of Washington During the Year of 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| **Maryland Motor Car Insurance Company—** | | | |
| Motor vehicle: | | | |
| Property damage and collision | $2,635 40 | $611 82 | |
| Fire, theft and transportation | 15,272 18 | 7,660 85 | |
| Totals | $17,907 58 | $8,272 17 | $492 46 |
| **Massachusetts Bonding & Insurance Company—** | | | |
| Accident and health | $97,021 91 | $40,170 10 | |
| Liability | 11,744 70 | 945 50 | |
| Fidelity and surety | 35,593 12 | 8,487 19 | |
| Plate glass | 8,042 04 | 4,259 39 | |
| Burglary and theft | 7,398 39 | 703 22 | |
| Team, vehicle and elevator | 514 58 | 2,260 85 | |
| Motor vehicle: | | | |
| Property damage and collision | 5,526 59 | 2,227 32 | |
| Liability—Auto | 8,574 06 | 6,918 95 | |
| Totals | $174,405 39 | $65,922 52 | 3,924 12 |
| **Medical Protective Company—** | | | |
| Physician's defense | $4,015 00 | $2,190 70 | 90 34 |
| **Metropolitan Casualty Company—** | | | |
| Accident and health | $338 23 | ..... | |
| Plate glass | 10,690 18 | $7,698 69 | |
| Burglary and theft | 55 00 | ..... | |
| Totals | $11,073 41 | $7,698 69 | 249 15 |
| **Merchants Life & Casualty Company—** | | | |
| Accident and health | $6,714 26 | $1,698 63 | 151 07 |
| **Mutual Union Insurance Company—** | | | |
| Accident | $2,674 20 | ..... | |
| Surety | 51,649 48 | $20,957 61 | |
| Totals | $54,323 68 | $20,957 61 | 543 24 |
| **Mason County Abstract & Title Company—** | | | |
| Title | $1,509 25 | ..... | ..... |
| **National Casualty Company—** | | | |
| Accident and health | $35,561 59 | $7,074 11 | 800 59 |
| **National Life Insurance Company of U. S. A.—** | | | |
| Accident and health | $16,795 96 | $4,279 62 | 376 35 |
| **National Surety Company—** | | | |
| Fidelity | $51,478 19 | $22,091 46 | |
| Surety | 105,761 37 | 13,116 61 | |
| Burglary and theft | 9,694 47 | 2,387 51 | |
| Totals | $166,934 03 | $37,595 58 | 3,756 02 |
| **New Amsterdam Casualty Company—** | | | |
| Accident | $1,560 10 | ..... | |
| Health | 281 25 | 295 70 | |
| Liability | 4,482 80 | 605 40 | |
| Fidelity | 5,460 54 | ..... | |
| Surety | 30,776 59 | 2,739 05 | |
| Plate glass | 4,417 48 | 1,521 26 | |
| Burglary and theft | 3,394 35 | 1,383 65 | |
| Team, vehicle and elevator | 226 52 | ..... | |
| Motor vehicle: | | | |
| Property damage and collision | 6,117 29 | 3,279 35 | |
| Liability—Auto | 11,601 90 | 2,927 42 | |
| Totals | $68,318 82 | $12,751 88 | 1,537 17 |
| **New England Mutual Life Insurance Company—** | | | |
| Accident | $1,137 96 | ..... | 25 60 |

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**Miscellaneous Insurance Business Transacted by Companies in the State of Washington During the Year of 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| New Jersey Fidelity & Plate Glass Insurance Company— | | | |
| Plate glass | $7,636 18 | $4,864 75 | |
| Burglary and theft | 2,189 46 | 1,540 87 | |
| Motor vehicle: | | | |
| Property damage and collision | 1,804 29 | 254 07 | |
| Liability—Auto | 5,809 39 | 264 00 | |
| Totals | $17,439 27 | $6,923 69 | $392 38 |
| New York Plate Glass Insurance Company— | | | |
| Plate glass | $16,014 91 | $9,580 29 | 360 34 |
| North American Accident Insurance Company— | | | |
| Accident | $39,993 51 | $21,295 48 | 899 85 |
| Northwestern Mutual Accident Association— | | | |
| Accident | $21,942 61 | $4,657 55 | |
| Health | 25,003 54 | 13,483 04 | |
| Totals | $46,946 15 | $18,140 59 | 469 46 |
| Northwestern Title Insurance Company— | | | |
| Title | $53,505 15 | $140 17 | ..... |
| Norwich Union Indemnity Company— | | | |
| Accident | $15 00 | ..... | |
| Liability | 3,947 38 | 88 00 | |
| Plate glass | 1,662 98 | 402 46 | |
| Burglary and theft | 461 27 | ..... | |
| Team, vehicle and elevator | 36 07 | ..... | |
| Motor vehicle: | | | |
| Property damage and collision | 2,025 66 | 734 04 | |
| Liability—Auto | 4,229 52 | 94 40 | |
| Totals | $12,377 88 | $1,313 90 | 278 50 |
| Ocean Accident & Guarantee Corporation, Ltd.— | | | |
| Accident | $4,536 94 | $2,888 24 | |
| Health | 1,354 05 | 848 18 | |
| Liability | 65,585 72 | 21,785 45 | |
| Fidelity | 2,203 25 | 200 00 | |
| Plate glass | 3,918 09 | 2,328 58 | |
| Steam boiler | 561 90 | ..... | |
| Burglary and theft | 5,722 73 | 2,903 66 | |
| Team, vehicle and elevator | 4,394 19 | 186 10 | |
| Motor vehicle: | | | |
| Property damage and collision | 10,015 19 | 7,255 41 | |
| Liability—Auto | 33,408 86 | 9,508 76 | |
| Totals | $131,695 92 | $47,204 33 | 2,963 16 |
| Occidental Life Insurance Company— | | | |
| Accident and health | $50,488 17 | $12,769 31 | 1,135 98 |
| Pacific Automobile Indemnity Exchange— | | | |
| Motor vehicle: | | | |
| Liability—Auto | $277 67 | $16 00 | 6 25 |
| Pacific Mutual Life Insurance Company— | | | |
| Accident | $86,675 87 | $23,916 48 | |
| Health | 46,181 37 | 30,825 18 | |
| Totals | $132,857 24 | $54,741 66 | 2,989 29 |
| Preferred Accident Insurance Company— | | | |
| Accident | $5,956 64 | $8,583 84 | |
| Health | 724 75 | 843 97 | |
| Fidelity | 1,268 20 | ..... | |
| Surety | 1,133 89 | ..... | |
| Burglary and theft | 557 47 | ..... | |
| Motor vehicle: | | | |
| Property damage and collision | 2,108 99 | 500 00 | |
| Liability—Auto | 16,285 98 | 3,701 50 | |
| Totals | $28,035 92 | $13,629 31 | 690 81 |

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**Miscellaneous Insurance Business Transacted by Companies in the State of Washington During the Year of 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| Reliance Life Insurance Company— | | | |
| Accident | $2,322 25 | $434 97 | |
| Health | 1,434 30 | 710 01 | |
| Totals | $3,756 55 | $1,144 98 | $84 52 |
| Republic Casualty Company— | | | |
| Accident | $80 12 | $30 00 | |
| Health | 103 41 | 880 72 | |
| Liability | 11,508 48 | 14,911 34 | |
| Fidelity | 1,572 44 | ..... | |
| Surety | 11,836 84 | 1,114 16 | |
| Plate glass | 1,263 28 | 299 55 | |
| Burglary and theft | 266 18 | ..... | |
| Motor vehicle: | | | |
| Property damage and collision | 400 56 | 1,175 18 | |
| Totals | $27,031 31 | $18,410 95 | 608 20 |
| Ridgely Protective Association— | | | |
| Accident and health | $41,462 71 | $27,234 02 | 932 91 |
| Royal Indemnity Company— | | | |
| Accident | $4,213 76 | $1,577 46 | |
| Health | 1,311 24 | 1,645 24 | |
| Liability | 7,590 93 | —48 49 | |
| Fidelity | 3,973 70 | 610 38 | |
| Surety | 2,604 55 | —57 40 | |
| Plate glass | 13,797 06 | 12,833 87 | |
| Steam boiler | 2,574 00 | ..... | |
| Burglary and theft | 6,753 05 | 2,579 05 | |
| Team, vehicle and elevator | 2,185 36 | ..... | |
| Motor vehicle: | | | |
| Property damage and collision | 5,509 66 | 2,922 30 | |
| Liability—Auto | 15,238 57 | 911 25 | |
| Totals | $65,691 88 | $22,973 66 | 1,478 07 |
| Southern Surety Company— | | | |
| Accident and health | $5,955 30 | $995 53 | |
| Liability | 2,394 37 | 1,065 15 | |
| Fidelity and surety | 3,829 93 | —1,120 51 | |
| Plate glass | 540 79 | 354 15 | |
| Burglary and theft | 54 18 | ..... | |
| Motor vehicle: | | | |
| Property damage and collision | 331 70 | 2,845 00 | |
| Liability—Auto | 324 44 | 3,375 00 | |
| Totals | $13,430 71 | $7,534 32 | 342 08 |
| Standard Accident Insurance Company— | | | |
| Accident | $70,673 27 | $17,442 69 | |
| Health | 18,580 69 | 10,749 11 | |
| Liability | 4,276 08 | ..... | |
| Motor vehicle: | | | |
| Property damage and collision | 9,361 57 | 5,178 89 | |
| Liability—Auto | 19,605 40 | 6,670 90 | |
| Totals | $122,447 01 | $40,041 59 | 2,755 06 |
| Travelers Indemnity Company— | | | |
| Accident | $1,823 54 | $1,465 61 | |
| Health | 410 72 | 79 07 | |
| Plate glass | 9,008 82 | 5,927 86 | |
| Steam boiler | 1,331 90 | ..... | |
| Burglary and theft | 10,527 41 | 2,443 85 | |
| Team, vehicle and elevator | 73 30 | 40 27 | |
| Motor vehicle: | | | |
| Property damage and collision | 35,102 24 | 22,209 58 | |
| Totals | $58,272 93 | $32,166 24 | 1,811 14 |

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**Miscellaneous Insurance Business Transacted by Companies in the State of Washington During the Year of 1920—Continued.**

| NAME OF COMPANY | Net Premiums | Losses Paid | Premium Tax |
|---|---|---|---|
| **Travelers Insurance Company—** | | | |
| Accident | $183,228 42 | $66,529 21 | |
| Health | 30,072 33 | 21,188 14 | |
| Liability | 20,145 05 | 1,920 20 | |
| Motor vehicle: | | | |
| Liability—Auto | 63,693 90 | 12,687 40 | |
| Totals | $297,139 70 | $102,324 95 | $6,685 64 |
| **Union Indemnity Company—** | | | |
| Accident and health | $2,833 66 | $729 99 | |
| Fidelity | 5 72 | ..... | |
| Plate glass | 4,715 09 | 906 09 | |
| Burglary and theft | 1,189 91 | 16 70 | |
| Motor vehicle: | | | |
| Property damage and collision | 14 70 | ..... | |
| Liability—Auto | 25 65 | ..... | |
| Totals | $8,784 73 | $1,652 78 | 197 65 |
| **United States Casualty Company—** | | | |
| Accident | $6,064 92 | $5,588 09 | |
| Health | 3,516 16 | 1,842 66 | |
| Liability | 193 90 | 38 13 | |
| Plate glass | 138 76 | 150 11 | |
| Burglary and theft | 15 01 | ..... | |
| Motor vehicle: | | | |
| Property damage and collision | 4,323 00 | 1,941 77 | |
| Liability—Auto | 15,685 17 | 1,560 00 | |
| Totals | $29,941 92 | $11,120 76 | 673 69 |
| **United States Fidelity & Guaranty Company—** | | | |
| Accident | $37,378 22 | $8,430 32 | |
| Health | 12,324 60 | 6,321 24 | |
| Liability | 61,336 47 | 23,764 35 | |
| Fidelity | 279,523 26 | 84,882 65 | |
| Plate glass | 21,268 07 | 8,998 74 | |
| Burglary and theft | 28,010 93 | 10,584 97 | |
| Motor vehicle: | | | |
| Property damage and collision | 18,966 10 | 9,720 42 | |
| Totals | $458,807 65 | $152,702 69 | 10,323 17 |
| **Washington Title Insurance Company—** | | | |
| Title | $185,196 85 | $1,268 83 | ..... |
| **West Coast Life Insurance Company—** | | | |
| Accident and health | $3,015 19 | $6,541 69 | 67 84 |
| **Western Union Life Insurance Company—** | | | |
| Accident | $1,771 81 | $434 14 | |
| Health | 1,632 72 | 2,581 90 | |
| Totals | $3,404 53 | $3,016 04 | 34 05 |
| Grand Totals | $5,268,252 84 | $1,723,416 79 | $107,962 45 |

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# Mutual and Inter-Insurers Fire Insurance Companies

OF THE

## STATE OF WASHINGTON

## CASH PREMIUM PLAN

ABSTRACTS COMPILED FROM THE ANNUAL STATEMENTS OF THE MUTUAL AND INTER-INSURERS FIRE INSURANCE COMPANIES ORGANIZED UNDER THE LAWS OF THE STATE OF WASHINGTON, SHOWING THEIR CONDITION ON 31ST DAY OF DECEMBER, 1920.

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## INTER-INSURANCE EXCHANGE OF SEATTLE, WASHINGTON.

Commenced Business, March 1, 1915.

Home Office, 311-318 White Building, Seattle, Washington.
The James H. deVeuve Company, Attorney-in-Fact.

MANAGING COMMITTEE.

C. C. Bronson, E. R. Hogg, F. H. Jackson, G. A. Brown, J. E. Bratnober, Geo. A. Bergstrom, Geo. C. Startup.

### STATEMENT.

| | | | |
|---|---|---|---|
| Amount of ledger assets December 31, 1919 | | | $131,214 69 |
| **INCOME.** | | | |
| Gross premium deposits | | $464,426 14 | |
| Deduct: | | | |
| Reinsurance | $194,035 12 | | |
| Returned on policies cancelled | 113,494 84 | 307,529 96 | |
| Net amount received | | | 156,896 18 |
| From other sources: | | | |
| Premiums paid in advance | | | 29,546 89 |
| Total income | | | $186,443 07 |
| Amount carried forward | | | $317,657 76 |
| **DISBURSEMENTS.** | | | |
| Gross amount paid policyholders for losses, including $29,220.96 occurring in previous years) | | $354,430 47 | |
| Deduct amount received for: | | | |
| Salvage | $16 02 | | |
| Reinsurance | 246,184 11 | 246,200 13 | |
| Net amount paid policyholders for losses | | | $108,230 34 |
| Expense of administration | | | 32,829 22 |
| Advisory committee expense | | | 16 60 |
| State taxes on premium deposits | | | 2,454 33 |
| Insurance department licenses and fees | | | 150 00 |
| Unused premium deposits returned to subscribers | | | 57 19 |
| Other disbursements: | | | |
| Revenue stamps | | $54 15 | |
| Auditing accounts | | 285 00 | |
| Exchange | | 16 04 | |
| Premium on bond to State of California | | 93 75 | |
| Premium on bond of manager | | 10 00 | 458 94 |
| Total disbursements | | | $144,196 62 |
| Balance | | | $173,461 14 |
| **LEDGER ASSETS.** | | | |
| Cash in the company's office | | $7,230 08 | |
| Deposits in trust companies and banks not on interest | | 36,451 28 | |
| Deposits in course of collections, representing business written on or subsequent to October 1, 1920. | | 111,840 05 | |
| Other ledger assets: | | | |
| Reinsurance collectible | | 17,939 73 | |
| Total ledger assets | | | $173,461 14 |

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LIABILITIES.

| | | |
|---|---|---|
| Gross losses adjusted and unpaid | $17,568 53 | |
| Gross claims for losses in process of adjustment or in suspense | 34,000 00 | |
| Total | $51,568 53 | |
| Deduct: | | |
| Reinsurance due or accrued | 26,000 00 | |
| Net amount of unpaid losses and claims | | $25,568 53 |
| Gross premium deposits, (less reinsurance and authorized deductions) received and receivable upon all unexpired risks, $139,546.70; unearned premium deposits at 50% | | 69,773 35 |
| Administration expense | | 22,880 88 |
| Return deposits, reinsurance | | 39,812 45 |
| All other liabilities, viz: | | |
| Premiums paid in advance | | 29,546 59 |
| Total amount of all liabilities | | $187,582 10 |
| Liabilities in excess of cash assets | | 14,120 96 |
| Total | | $173,461 14 |
| Contingent liability of subscribers | | $9,034,400 42 |

RISKS AND DEPOSITS.

| | *Fire Risks.* | *Gross Deposits Thereon.* |
|---|---|---|
| In force on the 31st day of December, 1919 | $7,286,729 53 | $260,227 84 |
| Written or renewed during the year | 12,380,690 04 | 464,426 14 |
| Total | $19,667,419 57 | $724,653 98 |
| Deduct those expired and marked off as terminated | $10,633,019 15 | $426,614 12 |
| In force December 31, 1920 | $9,034,400 42 | $298,039 86 |
| Deduct amount reinsured and authorized deductions (including reinsurance in non-admitted companies) | 4,804,424 63 | 158,493 16 |
| Net amount in force | $4,229,975 79 | $139,546 70 |

## LUMBERMEN'S INDEMNITY EXCHANGE.

Commenced Business, August 29, 1903.
Home Office, 311 White Building, Seattle, Washington.
James H. deVeuve, Attorney-in-Fact.

MANAGING COMMITTEE.

E. G. Griggs, F. H. Jackson, J. E. Bratnober, C. C. Bronson, J. H. Bloedel, O. M. Clark, R. H. Burnside, E. W. Hamber, W. W. Kellogg, E. R. Hogg, W. F. H. Bucklin, E. J. Palmer, A. L. Paine.

STATEMENT.

| | | | |
|---|---|---|---|
| Amount of ledger assets December 31, 1919 | | | $235,923 61 |
| INCOME. | | | |
| Gross premium deposits | | $1,085,720 22 | |
| Deduct: | | | |
| Paid for reinsurance | $571,452 25 | | |
| Returned on policies cancelled | 216,724 92 | 788,177 17 | |
| Net amount received | | | $297,543 05 |
| Gross interest on deposits in trust companies and banks | | | $248 61 |
| From other sources | | | 1 00 |
| Total income | | | $297,792 66 |
| Amount carried forward | | | $533,716 27 |

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## DISBURSEMENTS.

| | | |
|---|---|---|
| Gross amount paid policyholders for losses (including $7,933.77 occurring in previous years) | $344,151 11 | |
| Deduct amount received for: | | |
| Salvage | $347 55 | |
| Reinsurance | 199,957 04 | 200,304 59 |
| Net amount paid policyholders for losses | | $143,846 52 |
| Expense of administration | | 60,842 38 |
| Advisory committee expense | | 362 11 |
| Legal expenses | | 203 53 |
| State taxes on premium deposits | | 6,480 32 |
| Insurance department licenses and fees | | 405 40 |
| All other licenses, fees and taxes: | | |
| United States | | 611 49 |
| Unused premium deposits returned to subscribers | | 2,379 02 |
| Other disbursements: | | |
| Revenue stamps | $38 15 | |
| Exchange | 16 76 | |
| Auditing accounts | 400 00 | |
| Premium on bond for California | 93 75 | |
| Premium on bond of manager | 50 00 | |
| Traveling expenses | 274 20 | 872 86 |
| Total disbursements | | $216,003 63 |
| Balance | | $317,712 64 |

## LEDGER ASSETS.

| | | |
|---|---|---|
| Mortgage loans on real estate, first liens | $10,000 00 | |
| Cash in company's office | 39,901 84 | |
| Deposits in trust companies and banks, not on interest | 83,944 53 | |
| Deposits in course of collection, representing business written on or subsequent to October 1, 1920 | 173,164 13 | |
| Other ledger assets, viz.: | | |
| Reinsurance collectible | 7,528 73 | |
| Protested taxes | 3,173 41 | |
| Total ledger assets | | $317,712 64 |

## LIABILITIES.

| | | |
|---|---|---|
| Gross claims for losses in process of adjustment or in suspense | $92,430 73 | |
| Deduct: | | |
| Reinsurance due or accured | 45,037 17 | |
| Net amount of unpaid losses and claims | | $47,393 56 |
| Gross premium deposits (less reinsurance and authorized deductions) received and receivable upon all unexpired risks, $235,430.26 unearned premiums | | 117,715 13 |
| Administration expense | | 8,512 33 |
| Return deposits; reinsurance | | 59,821 24 |
| Total amount of all liabilities | | $233,442 26 |
| Surplus over all liabilities (cash items) | | 84,270 38 |
| Total | | $317,712 64 |
| Contingent liability of subscribers | | $40,817,104 34 |

## RISKS AND DEPOSITS.

| | *Fire Risks.* | *Gross Deposits Thereon.* |
|---|---|---|
| In force on the 31st day of December, 1919 | $9,990,005 16 | $204,987 16 |
| Written or renewed during the year | 53,169,986 80 | 1,085,720 22 |
| Total | $63,159,991 96 | $1,290,707 38 |
| Deduct those expired and marked off as terminated | 22,342,887 62 | 514,730 51 |
| In force December 31, 1920 | $40,817,104 34 | $775,976 87 |
| Deduct amount reinsured and authorized deductions (including reinsurance in non-admitted companies) | 28,433,360 26 | 540,546 61 |
| Net amount in force | $12,383,744 08 | $235,430 26 |

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## LUMBERMEN'S MUTUAL SOCIETY.

Commenced Business, January 1, 1904. Home Office, Spokane, Washington.

### OFFICERS.

President, F. E. Robins. Vice President, Robert Anderson.
Secretary-Treasurer, A. L. Porter.

### DIRECTORS.

F. E. Robins, Robert Anderson, A. L. Porter, J. G. Martin, J. Kendall, I. G. Kjosness, E. C. Van Petten, J. M. Crawford, B. J. Boorman, H. J. Mattes.

### STATEMENT.

| | | |
|---|---|---|
| Amount of ledger assets December 31, 1919..... | $265,770 44 | |
| Extended at..... | | $265,770 44 |

### INCOME.

| | | |
|---|---|---|
| Deposit premiums..... | | $74,357 93 |
| Gross interest on mortgage loans..... | $2,448 78 | |
| Gross interest on collateral loans..... | 3 34 | |
| Gross interest on bonds and dividends on stocks.... | 6,910 65 | |
| Gross interest on deposits in trust companies and banks ..... | 1,343 88 | |
| Total interest..... | | 10,706 65 |
| Guarantee fund deposit..... | | 164,530 26 |
| Total income..... | | $249,594 84 |
| Amount forward ..... | | $515,365 28 |

### DISBURSEMENTS.

| | | |
|---|---|---|
| Losses paid policyholders..... | | $77,616 29 |
| Commissions and other expenses..... | | 29,332 34 |
| Guarantee fund returned to members..... | | 166,414 98 |
| Gross decrease by adjustment in book value of ledger assets: | | |
| Mortgages ..... | $10,945 25 | |
| Bonds ..... | 34,500 00 | |
| | | 45,445 25 |
| Total disbursements..... | | $318,808 86 |
| Balance ..... | | $196,556 42 |

### LEDGER ASSETS.

| | | |
|---|---|---|
| Mortgage loans on real estate..... | | $24,000 00 |
| Book value of bonds..... | | 92,300 00 |
| Deposits in trust companies and banks not on interest..... | $46,386 73 | |
| Deposits in trust companies and banks on interest..... | 10,000 00 | |
| | $56,386 73 | |
| Other ledger assets, viz.: | | |
| Unpaid deposit premiums..... | | 1,291 45 |
| Assessments charged, due February 1, 1921..... | | 20,631 65 |
| Accrued interest charged but not due..... | | 1,946 59 |
| Total ledger assets..... | | $196,556 42 |

### LIABILITIES.

| | |
|---|---|
| Gurantee fund deposit..... | $184,026 68 |
| Surplus as regards policyholders..... | 12,529 74 |
| Total ..... | $196,556 42 |

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RISKS AND PREMIUMS.

| | *Amt. of Risks.* | *Gross Premiums Thereon.* |
|---|---|---|
| In force on the 31st day of December 1919 | $11,455,100 00 | $185,911 40 |
| Written or renewed during the year | 2,055,950 00 | 74,357 93 |
| Net amount in force | $13,511,050 00 | $260,269 33 |

## NORTHWESTERN MUTUAL FIRE ASSOCIATION.

Incorporated, April 4, 1901. Commenced Business, April 26, 1901.
Home Office, Central Building, Seattle, Washington.

OFFICERS.

President, F. J. Martin. Secretary, M. D. L. Rhodes.
Vice Presidents, F. A. Ernst, H. K. Dent.
Treasurer, John C. Keith.

DIRECTORS.

F. J. Martin, M. D. L. Rhodes, Corwin Shank, F. A. Ernst, J. H. Edwards.

STATEMENT.

| | | | |
|---|---|---|---|
| Amount of ledger assets December 31, 1919 | | $1,354,600 44 | |
| Extended at | | | $1,354,600 44 |

INCOME.

| | *Fire.* | *Automobile.* | |
|---|---|---|---|
| Gross premiums | $3,280,038 10 | $303,416 21 | |
| Deduct: | | | |
| Reinsurance, Fire $710,809 42 | | | |
| Return premiums, fire. 674,736 80 | | | |
| Return premiums, automobile 48,590 61 | 1,385,546 22 | 48,590 61 | |
| Total net premiums written | $1,894,491 88 | $254,825 60 | $2,149,317 48 |
| Gross interest on mortgage loans, less $148.75 accrued interest on mortgages acquired during 1920 | | $2,424 15 | |
| Gross interest on bonds and dividends on stocks, less $3,153.09 accrued interest on bonds acquired during 1920 | | 30,933 72 | |
| Gross interest on deposits in trust companies and banks | | 877 18 | |
| Gross interest from other sources: | | | |
| Real estate sold on contract | | 23 98 | |
| Miscellaneous interest | | 400 69 | |
| Total interest | | | $34,659 72 |
| From other sources: | | | |
| Inspection fees | | | $24,672 50 |
| Increase in premiums paid in advance | | | 1,634 12 |
| Commission on purchase of investment bonds | | | 171 75 |
| Increase in ledger liabilities during the year | | | 20,835 51 |
| Gross profit on sale of ledger assets: | | | |
| Stocks | | | 250 00 |
| Total income | | | $2,231,541 08 |

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## DISBURSEMENTS.

| | *Fire.* | *Automobile.* | |
|---|---|---|---|
| Losses—Actual amounts paid policyholders, less discounts, if any..... | $729,042 31 | $111,084 34 | |
| Salvage .....$ 18,436 51 | | | |
| Reinsurance received ... 283,368 53 | 301,805 04 | | |
| Net losses paid..... | $427,237 27 | $111,084 34 | $538,321 61 |
| Loss adjustment expenses..... | | | 7,145 95 |
| Agents' compensation, including brokerage..... | | $114,177 90 | |
| Agents' allowances (inspection fees)..... | | 21,045 25 | 135,223 15 |
| Field supervisory expenses: | | | |
| Salaries of field men..... | | $95,948 85 | |
| Expenses of field men..... | | 60,424 23 | |
| Executive—traveling expenses of others than field men..... | | 10,164 65 | |
| Total field supervisory expenses..... | | | 166,537 73 |
| Salaries and fees—Directors, officers and clerks..... | | | 178,372 46 |
| Rents ..... | | | 15,886 55 |
| Furniture and fixtures including rent of and repairs for same..... | | | 10,122 27 |
| Maps, including corrections..... | | | 599 29 |
| Inspections and surveys, including Underwriters' Boards and Tariff Associations..... | | | 9,973 94 |
| Federal taxes, (tax on premiums)..... | | | 17,819 90 |
| Taxes, licenses and fees: | | | |
| Insurance department, tax on premiums..... | | $19,878 30 | |
| Insurance department, licenses and fees..... | | 3,960 41 | |
| Fire patrol and salvage corps..... | | 885 54 | |
| All other taxes, licenses and fees, (except on real estate) ..... | | 943 26 | 25,667 51 |
| Postage, telegraph and telephone, exchange and express..... | | | 13,409 34 |
| Legal expenses, excluding legal expenses on losses..... | | | 2,982 99 |
| Advertising and subscriptions, $32,326.59; Printing and stationery, $25,371.57 ..... | | | 57,698 16 |
| Miscellaneous: | | | |
| Canadian head office expense..... | | | 2,868 77 |
| Investment expense, $59.73; insurance federation dues, $1,200.00; premiums on franchise bonds, $318.75 ..... | | $1,578 48 | |
| Convention expense, $1,781.41; sundry expense, $8,311.01; profit and loss, $408.68..... | | 10,501 10 | |
| Employees participation in profits..... | | 18,490 55 | 30,570 13 |
| Real estate expenses: | | | |
| Repairs and expenses..... | | 94 25 | |
| Taxes ..... | | 660 52 | 754 77 |
| Dividends to policyholders, $639,617.86, less $119,619.80 dividends received from reinsuring companies..... | | | 519,998 06 |
| Premiums paid on investment bonds..... | | | 1,499 62 |
| Total disbursements..... | | | $1,735,452 20 |
| Balance ..... | | | $1,850,689 32 |

## LEDGER ASSETS.

| | | | |
|---|---|---|---|
| Book value of real estate..... | | $2,257 83 | |
| Book value of real estate sold under contract..... | | 4,840 00 | |
| Mortgage loans on real estate first liens..... | | 39,050 00 | |
| Book value of bonds, $993,581.57, and stocks, $4,000.00 | | 997,581 57 | |
| Cash in company's office..... | $11,588 74 | | |
| Deposits in trust companies and banks not on interest..... | 216,055 50 | | |
| Deposits in trust companies and banks on interest..... | 20,582 52 | 248,226 76 | |
| Agents' balances representing business written subsequent to October 1, 1920..... | | 452,581 84 | |
| Agents' balances representing business written prior to October 1, 1920..... | | 34,315 44 | |
| Bills receivable, taken for fire risks..... | | 664 20 | |
| Other ledger assets: | | | |
| Suspense, $249.96, employees' funds, $198.97..... | | 448 93 | |
| Accounts receivable ..... | | 12,487 92 | |
| Due from reinsurance companies account losses paid | | 5,587 63 | |
| Furniture and fixtures, $40,972.72; automobiles, $11,674.48 ..... | | 52,647 20 | |
| Total ledger assets..... | | | $1,850,689 32 |

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## NON-LEDGER ASSETS.

| | | |
|---|---|---|
| Interest due, $113.75, and accrued, $730.48, on mortgages | $844 23 | |
| Interest accrued on bonds | 16,898 83 | |
| Interest accrued on savings bank deposits | 300 00 | |
| Interest accrued on real estate sold on contract | 303 92 | |
| Total | | $17,346 98 |
| Gross assets | | $1,868,036 80 |

## DEDUCT ASSETS NOT ADMITTED.

| | | |
|---|---|---|
| Suspense and employees' fund | $448 93 | |
| Furniture, fixtures, safes and automobiles | 52,647 20 | |
| Agents' balances, representing business written prior to October 1, 1920 | 34,315 44 | |
| Bills receivable taken for fire risks | 664 20 | |
| Accounts receivable | 12,487 92 | |
| Deposits in banks in receivers' hands | 204 01 | |
| Book value of bonds and stocks over market value | 3,834 27 | |
| | | 104,601 97 |
| Total admitted assets | | $1,763,434 33 |

## LIABILITIES.

| | *Fire.* | *Automobile.* | |
|---|---|---|---|
| Gross claims for losses in process of adjustment or in suspense | $48,291 40 | $10,546 14 | |
| Gross claims for losses resisted | 1,447 00 | | |
| Total | $49,738 40 | $10,546 14 | |
| Deduct reinsurance | 10,500 55 | | |
| Net amount of unpaid losses and claims | $39,237 85 | $10,546 14 | $49,783 99 |
| Gross premiums (less re-insurance) received and receivable upon all unexpired fire risks, $1,919,066.10; unearned premiums as computed thereon | | | 1,036,692 90 |
| Dividends declared and unpaid to policyholders (including all unpaid dividends on terminated policies, whether renewed or not) | | | 73,647 64 |
| Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued | | | 8,500 00 |
| Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement | | | 41,439 37 |
| Contingent commissions or other charges due or accrued | | | 18,711 94 |
| Dividends to policyholders return unclaimed | | | 729 96 |
| Due to reinsuring companies for premiums (Canada) | | | 2,333 47 |
| Agents' accounts | | | 15,828 06 |
| Employees' Liberty Bond account, $271.00; application pending, $786.69; deposit premiums, $8,053.24 | | | 9,110 93 |
| Total amount of all liabilities | | | $1,256,778 26 |
| Surplus over all liabilities | | | 506,656 07 |
| Total | | | $1,763,434 33 |

## RISKS AND PREMIUMS.

| | *Fire Risks.* | *Gross Cash Premiums Thereon.* |
|---|---|---|
| In force on the 31st day of December, 1919 | $130,510,216 00 | $1,777,618 35 |
| Written or renewed during the year | 270,572,155 00 | 3,280,038 10 |
| Total | $401,082,371 00 | $5,057,656 45 |
| Deduct those expired and marked off as terminated | 215,011,972 00 | 2,575,057 89 |
| In force at the end of the year | $186,070,399 00 | $2,482,598 56 |
| Deduct reinsurance permitted by laws of this state | 54,355,026 00 | 790,396 39 |
| Net amount in force | $131,715,373 00 | $1,692,202 17 |

| | *Automobile.* | *Gross Cash Premiums Thereon.* |
|---|---|---|
| In force on the 31st day of December, 1919 | $5,518,520 00 | $144,481 32 |
| Written or renewed during the year | 12,142,266 00 | 303,416 21 |
| Total | $17,660,786 00 | $447,897 53 |
| Deduct those expired and marked off as terminated | 8,964,963 00 | 221,033 60 |
| In force at the end of the year | $8,695,823 00 | $226,863 93 |

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## SERIES "B" LUMBERMEN'S INDEMNITY EXCHANGE.

Commenced Business, March 28, 1911.
Home Office, 311 White Building, Seattle, Washington.
James H. deVeuve, Attorney-in-Fact.

MANAGING COMMITTEE.

E. G. Griggs, F. H. Jackson, J. E. Bratnober, C. C. Bronson, J. H. Bloedel, O. M. Clark, A. H. Burnside, E. W. Hamber, W. Y. Kellog, E. R. Hogg, W. E. H. Bucklin, E. J. Palmer, A. L. Paine.

STATEMENT.

| | | | |
|---|---|---|---|
| Amount of ledger assets December 31, 1919 | | | $29,190 35 |
| **INCOME.** | | | |
| Gross premium deposits | | $73,453 46 | |
| Deduct: | | | |
| Reinsurance | $24,087 80 | | |
| Returned on policies cancelled | 9,284 88 | 33,372 68 | |
| Net amount received | | | $40,080 78 |
| Total income | | | $40,080 78 |
| Amount carried forward | | | $69,271 13 |
| **DISBURSEMENTS.** | | | |
| Gross amount paid policyholders for losses (including $359.29 occurring in previous years) | | $30,036 63 | |
| Deduct amount received for: | | | |
| Salvage | $115 11 | | |
| Reinsurance | 11,231 84 | 11,346 95 | |
| Net amount paid policyholders for losses | | | $18,689 68 |
| Advisory committee expense | | | 8,685 12 |
| States taxes on premium deposits | | | 431 72 |
| Insurance Department licenses and fees | | | 30 00 |
| Unused premium deposits returned to subscribers | | | 169 74 |
| Other disbursements: | | | |
| Revenue stamps | | $13 40 | |
| Auditing accounts | | 200 00 | |
| Premium on bond of manager | | 50 00 | 263 40 |
| Total disbursements | | | $28,269 66 |
| Balance | | | $41,001 47 |
| **LEDGER ASSETS.** | | | |
| Cash in the company's office | | $186 17 | |
| Deposits in trust companies and banks not on interest | | 29,051 68 | |
| Deposits in course of collection representing business written on or subsequent to October 1, 1920 | | 11,763 62 | |
| Total ledger assets | | | $41,001 47 |
| **LIABILITIES.** | | | |
| Gross claims for losses in process of adjustment or in suspense | | $4,510 00 | |
| Net amount of unpaid losses and claims | | | $4,510 00 |
| Gross premium deposits (less reinsurance and authorized deductions) received and receivable upon all unexpired risks, $34,435.59 | | | 17,217 79 |
| Administration expense | | | 717 85 |
| Return deposits; reinsurance | | | 6,277 62 |
| Total amount of all liabilities | | | $28,723 26 |
| Surplus over all liabilities (cash items) | | | 12,278 21 |
| Total | | | $41,001 47 |
| Contingent liability of subscribers | | | $3,673,285 01 |

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RISKS AND DEPOSITS.

| | *Fire Risks.* | *Gross Deposits Thereon.* |
|---|---|---|
| In force on the 31st day of December, 1919 | $1,757,983 61 | $33,501 37 |
| Written or renewed during the year | 4,102,943 88 | 73,453 46 |
| Total | $5,860,927 49 | $106,954 83 |
| Deduct those expired and marked off as terminated | 2,187,642 48 | 40,485 21 |
| In force December 31, 1920 | $3,673,285 01 | $66,469 62 |
| Deduct amount reinsured and authorized deductions | 1,770,325 31 | 32,034 03 |
| Net amount in force | $1,902,959 70 | $34,435 59 |

## WASHINGTON HARDWARE AND IMPLEMENT UNDERWRITERS.

Commenced Business, 1905.
Home Office, Hutton Building, Spokane, Washington.
E. E. Lucas, Attorney-in-Fact.

MANAGING COMMITTEE.

John Raymer, A. L. Callow. W. P. Lucas, A. Z. Wells, R. S. Erb, H. A. Steinke, J. G. Nehrbas, C. L. Butterfield, A. L. Jameson.

STATEMENT.

| | | | |
|---|---|---|---|
| Amount of ledger assets December 31, 1919 | | | $79,024 19 |
| **INCOME.** | | | |
| Gross premium deposits | | $105,466 76 | |
| Deduct: | | | |
| Reinsurance | $51,273 98 | | |
| Returned on policies cancelled | 3,603 08 | 54,877 06 | |
| Total premium deposits | | | $50,589 70 |
| Gross interest on mortgage loans acquired during 1920 | | $889 25 | |
| Gross interest on bonds and warrants, less $313.83 accrued interest on bonds acquired during 1920 | | 2,952 64 | |
| Gross interest on Liberty bonds | | 421 25 | |
| Total gross interest | | | 4,263 14 |
| From all other sources: | | | |
| Return deposits received on reinsurance during 1920 | | | 26,237 74 |
| Gross increase, by adjustment, in book value of ledger assets, viz.: | | | |
| (A) Bonds, less $71.50 paid on bonds purchased | | | 204 64 |
| Total income | | | $81,295 22 |
| Amount carried forward | | | $160,319 41 |

DISBURSEMENTS.

| | | |
|---|---|---|
| Gross amount paid policyholders for losses (including $27.85 occurring in previous years) | $6,540 66 | |
| Deduct amount received for: | | |
| Reinsurance (including $18.57 occurring in previous years) | 859 10 | |
| Net amount paid policyholders for losses | | $5,681 56 |
| Expense of adjustment and settlement of losses | | 172 76 |
| Expense of administration | | 15,879 97 |
| Advisory Committee expense | | 239 40 |
| State taxes on premium deposits | | 542 61 |
| Insurance Department taxes and fees | | 34 00 |

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| | | |
|---|---|---|
| All other licenses, fees and taxes: | | |
| Oregon, taxes and fees | $141 82 | |
| Idaho, taxes and fees | 83 69 | |
| War tax on premiums (less $23.25 income tax refunded) | 637 47 | |
| Capital stock tax | 14 00 | |
| Personal tax | 33 49 | $910 47 |
| Unused premium deposits returned to subscribers | | 31,688 61 |
| Total disbursements | | $55,149 38 |
| Balance | | $105,170 03 |

LEDGER ASSETS.

| | | |
|---|---|---|
| Mortgage loans on real estate, first liens | $16,500 00 | |
| Book value of bonds | 76,406 07 | |
| Deposits in trust companies and banks not on interest | 6,129 57 | |
| Deposits in course of collection representing business written on or subsequent to October 1, 1920 | 2,085 38 | |
| Deposits in course of collection, representing business written prior to October 1, 1920 | 415 69 | |
| Other ledger assets: | | |
| Furniture and fixtures | 3,333 32 | |
| Attorney-in-Fact revolving account | 300 00 | |
| Total ledger assets | | $105,170 03 |

NON-LEDGER ASSETS.

| | | |
|---|---|---|
| Interest due, and accrued on mortgages | $766 25 | |
| Interest due, and accrued on bonds | 1,735 98 | |
| Total | | 2,502 23 |
| Other non-ledger assets: | | |
| Unused deposits receivable, from reinsurance companies on 1920 expirations | | 26,004 21 |
| Gross assets | | $133,676 47 |

DEDUCT ASSETS NOT ADMITTED.

| | | |
|---|---|---|
| Deposits, representing business written prior to October 1, 1920 | $415 69 | |
| Furniture and fixtures | 3,333 32 | 3,749 01 |
| Total admitted assets | | $129,927 46 |

LIABILITIES.

| | | |
|---|---|---|
| Gross claims for losses in process of adjustment or in suspense, plus $49.75 reserve for losses incurred prior to December 31, of which no notice had been received on that date | $49 75 | |
| Deduct: | | |
| Reinsurance due or accrued | 24 87 | |
| Net amount of unpaid losses and claims | | $24 88 |
| Gross premium deposits (less reinsurance and authorized deductions) received and receivable upon all unexpired risks; unearned premium deposits | | 27,414 03 |
| All other liabilities: | | |
| Premium tax on Washington business for 1920 | | 567 03 |
| Fee for filing annual report | | 20 00 |
| Fee for Certificate of Authority | | 10 00 |
| Fees for agents' licenses | | 4 00 |
| Premium tax on Idaho business for 1920 | | 113 72 |
| Annual license fee for Idaho | | 5 00 |
| Premium tax on Oregon business for 1920 | | 223 62 |
| Fire marshall tax in Oregon | | 55 90 |
| Fee for Certificate of Authority, Oregon | | 50 00 |
| Personal property tax, $45.00, income and capital stock tax, $50.00 | | 95 00 |
| One cent war tax on December, 1920, premiums | | 39 63 |
| Salary | | 1,000 00 |
| Total amount of all liabilities | | $29,622 81 |
| Surplus, over all liabilities: | | |
| Unused deposits | $66,735 99 | |
| Balance of surplus | 33,568 66 | 100,304 65 |
| Total | | $129,927 46 |

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## RISKS AND DEPOSITS.

| | *Fire Risks.* | *Gross Deposits Thereon.* |
|---|---|---|
| In force on the 31st day of December, 1919 | $3,851,350 00 | $90,227 72 |
| Written or renewed during the year | 4,817,175 00 | 105,466 76 |
| Total | $8,668,525 00 | $195,694 48 |
| Deduct those expired and marked off as terminated | 3,671,900 00 | 88,088 57 |
| In force December 31, 1920 | $4,996,625 00 | $107,605 91 |
| Deduct amount reinsured and authorized deductions (includes reinsurance in non-admitted companies) | 2,525,650 00 | 53,697 70 |
| Net amount in force | $2,470,975 00 | $53,908 21 |

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# Mutual Fire Insurance Companies

OF THE

## STATE OF WASHINGTON

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## ASSESSMENT PLAN

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ABSTRACT COMPILED FROM THE ANNUAL STATEMENTS OF ASSESSMENT MUTUAL FIRE INSURANCE COMPANIES ORGANIZED UNDER THE LAWS OF THE STATE OF WASHINGTON, SHOWING THEIR CONDITION ON THE 31ST DAY OF DECEMBER, 1920.

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## BIG BEND MUTUAL FIRE INSURANCE COMPANY.

Incorporated, April 7, 1919. Commenced Business, June 19, 1920.
Home Office, Wilson Creek, Washington.

### OFFICERS.

President, Jesse Yeager. Vice President, Geo. J. Weekes.
Secretary, Mrs. Libbie W. Fincks. Treasurer, Mrs. Libbie W. Fincks.

### INCOME.

| | | |
|---|---|---|
| Total amount received with applications for insurance during year | $869 33 | |
| Total amount of premiums received, in advance for 1921 | 746 06 | |
| Total income during year | | $1,615 39 |

### DISBURSEMENTS.

| | | |
|---|---|---|
| Total amount paid for losses during year | None | |
| Total amount paid officers and trustees | $205 00 | |
| Total amount paid office help during year | None | |
| Total amount paid agents during year | 262 70 | |
| Total amount of all other expenditures | 208 78 | |
| Total disbursements | | $676 48 |
| Balance | | $938 91 |

### ASSETS.

| | |
|---|---|
| Cash in banks (Cash in office, $10.85.) | $938 91 |

### LIABILITIES.

| | | |
|---|---|---|
| Total amount of unearned premiums, premiums paid in advance for 1921 | $746 06 | |
| Total liabilities | | $746 06 |

### MISCELLANEOUS QUESTIONS.

| | |
|---|---|
| Total amount of risks written during the year | $238,564 00 |
| Total amount of risks cancelled, withdrawn or terminated during the year | 3,080 00 |
| Total amount of property at risk December 31, 1920 | 235,484 00 |
| Largest amount of insurance on any single risk | 8,000 00 |

## FARMER'S MUTUAL INSURANCE COMPANY.

Incorporated, February, 1898. Commenced Business, 1898
Re-incorporated, August 11, 1899.
Home Office, Enumclaw, Washington.

### OFFICERS.

President, Otto Tamm. Vice President, Hans Nielsen.
Secretary, J. A. Sorenson. Treasurer, Niels Brons.

### STATEMENT.

| | |
|---|---|
| Amount of assets December 31, 1919 | $14,586 13 |

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INCOME.

| | | |
|---|---|---|
| Total amount received with applications for insurance during year | $12,615 00 | |
| Total amount of premiums received, contingent | 39,157 85 | |
| Received from all other sources, interest on deposits | 735 19 | |
| Total income during year | | $52,508 04 |
| Sum of both amounts | | $67,094 17 |

DISBURSEMENTS.

| | | |
|---|---|---|
| Total amount paid for losses during year | $23,485 67 | |
| Total amount paid officers and trustees | 4,701 67 | |
| Total amount paid agents during the year | 12,615 00 | |
| Total amount of all other expenditures | 2,242 29 | |
| Total disbursements | | $43,044 63 |
| Balance | | $24,049 54 |

ASSETS.

| | |
|---|---|
| Cash in banks | $24,049 54 |
| (Value of office furniture and building, $2,400.00.) | |

LIABILITIES.

(None.)

MISCELLANEOUS QUESTIONS.

| | |
|---|---|
| Total amount of property at risk at end of previous year | $13,941,555 00 |
| Total amount of risks added during year | 6,293,037 00 |
| Total amount of risks cancelled, withdrawn, or terminated during the year | 3,719,260 00 |
| Total amount of property at risk December 31, 1920 | 16,515,332 00 |
| Largest amount of insurance of any single risk | 5,000 00 |
| (Total liability of members, maximum assessment, $225,000.00.) | |

## GERMAN-AMERICAN MUTUAL FARMERS FIRE INSURANCE ASSOCIATION.

Incorporated. June 23, 1905. Commenced Business, July 23, 1905.

Home Office, Odessa, Washington.

OFFICERS.

President, Hy W. Rieke. Vice President, John V. Schatz.

Secretary, H. H. Rieke. Treasurer, H. H. Rieke.

STATEMENT.

| | | |
|---|---|---|
| Amount of assets December 31, 1919 | | $4,938 54 |

INCOME.

| | | |
|---|---|---|
| Total amount received with applications for insurance during year | $38 00 | |
| Total amount received from assessments levied during year | None | |
| Total amount of premiums received | 4,726 74 | |
| Received from all other sources | 270 27 | |
| Total income during year | | $5,035 01 |
| Sum of both amounts | | $9,973 55 |

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DISBURSEMENTS.

| | | |
|---|---|---|
| Total amount paid for losses during year | $1,350 00 | |
| Total amount paid officers and trustees | 715 71 | |
| Total amount paid office help during year | None | |
| Total amount paid agents during year | 510 68 | |
| Total amount of all other expenditures | 328 15 | |
| Total disbursements | | $2,904 54 |
| Balance | | $7,069 01 |

ASSETS.

| | | |
|---|---|---|
| Cash in banks | $6,273 59 | |
| Premiums and assessments in process of collection | 695 42 | |
| Value of office furniture | 100 00 | |
| Total assets | | $7,069 01 |

LIABILITIES.

| | |
|---|---|
| Total losses reported and unpaid during year | None |

MISCELLANEOUS QUESTIONS.

| | |
|---|---|
| Total amount of property at risk at end of previous year | $828,858 00 |
| Total amount of risks added during year | 321,285 00 |
| Total amount of risks cancelled, withdrawn or terminated during the year | 154,823 00 |
| Total amount of property at risk December 31, 1920 | 995,320 00 |
| Largest amount of insurance on any single risk | 5,000 00 |

## INLAND EMPIRE FARMERS' MUTUAL FIRE INSURANCE COMPANY.

Incorporated, March 24, 1904. Commenced Business, April 11, 1904

Home Office, Spokane, Washington.

OFFICERS.

President, W. H. Stoneman. Vice President, Joseph Hueter.

Secretary, J. A. Groves. Treasurer, F. F. von Lehe.

STATEMENT.

| | |
|---|---|
| Amount of ledger assets December 31, 1919 | $7,363 46 |

INCOME.

| | | |
|---|---|---|
| Total amount received with applications for insurance during the year | $980 00 | |
| Total amount received from assessments levied during the year | 3,959 05 | |
| Total amount of premiums received | 4,699 00 | |
| Total income during the year | | $9,638 05 |
| Sum of both amounts | | $17,001 51 |

DISBURSEMENTS.

| | | |
|---|---|---|
| Total amount paid for losses during the year | $7,332 25 | |
| Total amount paid officers and trustees | 1,152 40 | |
| Total amount paid agents during the year | 1,658 00 | |
| Total amount of all other expenditures | 468 97 | |
| Total disbursements | | $10,611 62 |
| Balance | | $6,389 89 |



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## ASSETS.

| | | |
|---|---|---|
| Cash in office $987.38, cash in banks $5,386.19..... | $6,373 57 | |
| Premiums and assessments in process of collection.. | 16 32 | |
| Total assets..... | | $6,389 89 |
| (Value of office furniture, $100.00.) | | |

## LIABILITIES.

| | |
|---|---|
| Total amount of unearned premiums..... | $4,925 02 |

## MISCELLANEOUS QUESTIONS.

| | |
|---|---|
| Total amount of property at risk at end of previous year..... | $2,508,976 25 |
| Total amount of risks added during the year..... | 1,074,115 00 |
| Total amount of risks cancelled, withdrawn or terminated during the year..... | 809,285 00 |
| Total amount of property at risk December 31, 1920..... | 2,773,806 25 |
| Largest amount of insurance on any single risk..... | 2,500 00 |

(Total liability of members' possible maximium assessments, $99,696.88.)

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# Mutual and Inter-Insurers Accident, Health and Casualty Insurance Companies

OF THE

## STATE OF WASHINGTON

## CASH PREMIUM PLAN

ABSTRACTS COMPILED FROM THE ANNUAL STATEMENTS OF THE MUTUAL ACCIDENT, HEALTH AND CASUALTY INSURANCE COMPANIES ORGANIZED UNDER THE LAWS OF THE STATE OF WASHINGTON, SHOWING THEIR CONDITION ON THE 31ST DAY OF DECEMBER, 1920.

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## AUTOMOBILE INSURANCE EXCHANGE.

Commenced Business, March, 1919.
Home Office, 325-327 Railway Exchange Building, Seattle, Washington.

MANAGING COMMITTEE.

W. C. Butler, W. H. Boner, John S. Baker, Berman Schoenfeld, T. C. McHugh, Charles H. Frye, F. K. Struve, F. T. Crowe, W. E. Best, John B. Van Dyke, J. I. Colwell, C. K. McMillan.
C. Sumner Best, Attorney-in-Fact.

STATEMENT.

| | | | |
|---|---|---|---|
| Amount of ledger assets, December 31, 1919 | | | $40,090 97 |

INCOME.

| | | | |
|---|---|---|---|
| Fire, Theft and Transportation: | | | |
| Written or renewed during the year | | $6,980 63 | |
| Deduct: | | | |
| Return on policies cancelled... | $493 43 | | |
| Return on policies not taken.. | 317 60 | 811 03 | |
| Net amount received | | | $6,169 60 |
| Liability: | | | |
| Written or renewed during the year | | $68,787 09 | |
| Deduct: | | | |
| Return on policies cancelled... | $8,151 21 | | |
| Returned on policies not taken | 2,601 00 | 10,752 21 | |
| Net amount received | | | 58,034 88 |
| Property Damage: | | | |
| Written or renewed during the year | | $15,071 43 | |
| Deduct: | | | |
| Returned on policies cancelled. | $1,744 24 | | |
| Returned on policies not taken | 531 50 | 2,275 74 | |
| Net amount received | | | 12,795 69 |
| Collision: | | | |
| Written or renewed during the year | | $5,437 49 | |
| Deduct: | | | |
| Returned on policies cancelled. | $563 21 | | |
| Returned on policies not taken | 221 53 | 784 74 | |
| Net amount received | | | 4,652 75 |
| Fidelity and Surety: | | | |
| Written or renewed during the year | | $6,422 00 | |
| Deduct: | | | |
| Returned on policies cancelled. | $134 28 | | |
| Returned on policies not taken | 400 00 | 534 28 | |
| Net amount received | | | 5,887 72 |
| Total amounts received | | | $87,540 64 |
| Gross interest on bills receivable | | | 910 84 |
| Total income | | | $88,451 48 |
| Amount carried forward | | | $128,542 45 |

DISBURSEMENTS.

| | | | |
|---|---|---|---|
| Gross amount paid policyholders for losses (including $1,375.53 occurring in previous years). | | $10,540 51 | |
| Deduct amount received for salvage | | 34 00 | |
| Net amount paid policyholders for losses | | | $10,506 51 |
| Expenses of adjustment of settlement of losses | | | 1,514 91 |
| Expense of administration | | | 24,584 63 |
| Advisory committee expense | | | 5 20 |
| Legal expense | | | 2,333 90 |
| State taxes on premium deposits | | | 584 85 |
| Insurance Department license and fees | | | 41 00 |

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| | | | | |
|---|---|---|---|---|
| All other licenses and fees: | | | | |
| State of Oregon, | | | | |
| License fee | | | $4 00 | |
| Entrance fee | | | 50 00 | 54 00 |
| Unused premium deposits returned to subscribers | | | | 7,763 47 |
| Other disbursements: | | | | |
| Rating bureau | | | $117 50 | |
| Revenue stamps | | | 12 20 | |
| Fidelity bond of officers | | | 40 00 | |
| Collection charges | | | 26 05 | |
| Exchange | | | 2 53 | |
| Officers' salary | | | 325 00 | |
| Subscribers' credits | | $898 24 | | |
| Less actual credits | $304 88 | | | |
| Less filing fees | 25 00 | 329 88 | 568 36 | 1,091 64 |
| Total disbursements | | | | $48,480 11 |
| Balance | | | | $80,062 34 |

## LEDGER ASSETS.

| | | |
|---|---|---|
| Book value of warrants | $13,363 91 | |
| Cash in office | 608 35 | |
| Deposits in trust companies and banks not on interest | 14,113 83 | |
| Cash deposited with surety company as collateral on supersedeas bonds | 4,250 00 | |
| Deposits in course of collection, representing business written on or subsequent to October 1, 1920 | 12,094 75 | |
| Deposits in course of collection, representing business written prior to October 1, 1920 | 8,001 00 | |
| Bills receivable, taken for deposits | 27,060 75 | |
| Other ledger assets: | | |
| Legal fees recoverable | 569 75 | |
| Total ledger assets | | $80,062 34 |

## NON-LEDGER ASSETS.

| | | |
|---|---|---|
| Interest due and accrued on warrants | $177 08 | |
| Interest due and accrued on other assets | 880 16 | |
| Total | | 1,057 24 |

## DEDUCT ASSETS NOT ADMITTED.

| | | |
|---|---|---|
| Deposits, representing business written prior to October 1, 1920 | $8,001 00 | |
| Book value of ledger assets over market value: viz.: | | |
| Legal expense recoverable | 569 75 | 8,570 75 |
| Total admitted assets | | $72,548 83 |

## LIABILITIES.

| | | |
|---|---|---|
| Gross claims for losses in process of adjustment or in suspense, plus $30.00 reserve for losses incurred prior to December 31st, of which no notice had been received on that date | $2,496 10 | |
| Gross claims for losses resisted | 7,000 00 | |
| Net amount of unpaid losses and claims | | $9,496 10 |
| Gross premium deposits (less reinsurance upon all unexpired risks running one year or less from date of policy, $89,154.10; unearned premium deposits fifty per cent | $44,577 05 | |
| Total unearned premiums | | 44,577 05 |
| Administration expense | | 4,850 34 |
| All other liabilities: | | |
| Subscribers' credits | | 304 88 |
| Estimated amount due for state tax | | 875 41 |
| Suspense account, filing fees | | 25 00 |
| Total amount of all liabilities | | $60,128 78 |
| Surplus over all liabilities | | 12,420 05 |
| Total | | $72,548 83 |

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EXHIBIT OF PREMIUM DEPOSITS.

| | | |
|---|---|---|
| In force December 31, 1919 | | $56,784 65 |
| Written or renewed during the year | | 102,698 64 |
| Total | | $159,483 29 |
| Deduct | | |
| Expirations | $50,650 31 | |
| Cancellations | 19,678 88 | 70,329 19 |
| Net amount in force at end of year | | $89,154 10 |

## AUTOMOBILE OWNERS INTER-INSURANCE ASSOCIATION.

Commenced Business, May 10, 1918.

Home Office, 208 Marion Street, Seattle, Washington.

Frederick A. Wing and George E. Baldwin, Attorneys-in-Fact.

OFFICERS.

President, Charles W. Stimson. Vice President, H. F. Ostrander.

Treasurer, H. A. Kyer.

Managers, Frederick A. Wing and George E. Baldwin.

MANAGING COMMITTEE.

Charles W. Stimson, President. H. F. Ostrander, Vice President.

H. A. Kyer, Treasurer.

Frederick A. Wing, George E. Baldwin, Managers.

STATEMENT.

| | | | |
|---|---|---|---|
| Amount of ledger assets December 31, 1919 | | | $83,784 84 |
| INCOME. | | | |
| Employers' liability: | | | |
| Written or renewed during the year | | $222 08 | |
| Deduct: | | | |
| Return premiums on policies cancelled | $129 23 | 129 23 | |
| Net amount received | | | $92 85 |
| Public liability: | | | |
| Written or renewed during the year | | $93,588 10 | |
| Deduct: | | | |
| Reinsurance | $349 52 | | |
| Return premiums on policies cancelled | 17,072 13 | 17,421 65 | |
| Net amount received | | | 76,166 45 |
| Fire, theft and transportation: | | | |
| Written or renewed during the year | | $69,867 70 | |
| Deduct: | | | |
| Reinsurance | $2,641 47 | | |
| Return premiums on policies cancelled | 12,955 10 | 15,596 57 | |
| Net amount received | | | 54,271 13 |
| Property damage and collision: | | | |
| Written or renewed during the year | | $108,718 51 | |
| Deduct: | | | |
| Return premiums on policies cancelled | | 21,284 87 | |
| Net amount received | | | 87,433 64 |
| Total net premiums | | | $217,964 07 |
| Gross interest on bonds and dividends on stocks | | | 801 38 |
| Total income | | | $218,765 45 |
| Amount carried forward | | | $302,550 29 |

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## DISBURSEMENTS.

| | | |
|---|---|---|
| Gross amount paid policyholders for losses: (including $5,222.20 occurring in previous years): | | |
| Liability | $18,675 72 | |
| Fire, theft and transportation | 18,990 68 | |
| Property damage and collision | 47,803 50 | |
| Net amount of losses paid policyholders | | $85,469 90 |
| Expenses of adjustment and settlement of losses | | 9,683 12 |
| Expenses of administration | | 55,240 60 |
| Advisory committee expense | | 1,250 00 |
| Legal expense | | 1,422 60 |
| State taxes on premium deposits | | 3,063 87 |
| Insurance department licenses and fees | | 143 00 |
| Other disbursements: | | |
| Refunds unused premium dividends | | 1,682 52 |
| Stationery and printing | | 346 78 |
| Miscellaneous | | 1,076 05 |
| Accounts charged off | | 198 98 |
| Total disbursements | | $159,513 42 |
| Balance | | $143,036 87 |

## LEDGER ASSETS.

| | | |
|---|---|---|
| Loans secured by pledge of bonds, stocks or other collateral | $800 00 | |
| Book value of bonds | 63,838 11 | |
| Book value of War Savings stamps | 896 00 | |
| Cash in office | 1,475 21 | |
| Deposits in trust companies and banks not on interest | 37,390 72 | |
| Deposits in course of collection, representing business written on or subsequent to October 1, 1920 | 35,746 70 | |
| Other ledger assets, viz.: | | |
| Deposits on bond | 1,548 70 | |
| Reinsurance paid in advance | 1,341 43 | |
| Total ledger assets | | $143,036 87 |

## NON-LEDGER ASSETS.

| | |
|---|---|
| Interest due and accrued on mortgages | 947 70 |
| Other non-ledger assets, viz.: | |
| Tax claims | 1,702 15 |
| Gross assets | $145,686 72 |

## DEDUCT ASSETS NOT ADMITTED.

| | | |
|---|---|---|
| Book value of ledger assets over market value, viz.: | | |
| Tax claim | $1,702 15 | |
| Reinsurance paid in advance | 1,341 43 | 3,043 58 |
| Total admitted assets | | $142,643 14 |

## LIABILITIES.

| | | |
|---|---|---|
| Net amount of unpaid losses and claims | | $13,594 41 |
| Gross premium deposits (less reinsurance) upon all unexpired risks running one year or less from date of policy, $213,456.25: unearned premium deposits fifty per cent | $106,728 17 | |
| Total unearned premiums | | $106,728 17 |
| Administration expense | | 1,335 45 |
| All other liabilities: | | |
| Taxes | | 2,209 55 |
| Reinsurance | | 41 02 |
| Total amount of all liabilities | | $123,908 60 |
| Surplus over all liabilities | | 18,734 54 |
| Total | | $142,643 14 |

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EXHIBIT OF PREMIUM DEPOSITS.

| | | |
|---|---|---|
| Fire, theft and transportation: | | |
| In force December 31, 1919 | $36,341 91 | |
| Written or renewed during year | 69,867 70 | |
| Total | $106,209 61 | |
| Deduct expirations and cancellations | 51,006 93 | |
| In force at end of year | $55,202 68 | |
| Deduct amount reinsured | 174 76 | |
| Net amount in force | | $55,027 92 |
| Liability: | | |
| In force December 31, 1919 | $52,368 83 | |
| Written or renewed during year | 93,810 18 | |
| Total | $146,179 01 | |
| Deduct expirations and cancellations | 73,044 18 | |
| In force at the end of year | $73,134 83 | |
| Deduct amount reinsured | 1,166 67 | |
| Net amount in force | | $71,968 16 |
| Property damage and collision: | | |
| In force December 31, 1919 | $54,083 78 | |
| Written or renewed during year | 108,718 51 | |
| Total | $162,802 29 | |
| Deduct expirations and cancellations | 77,683 47 | |
| In force at the end of year | $85,118 82 | |
| Deduct amount reinsured | ..... | |
| Net amount in force | | $85,118 82 |

## MUTUAL UNION INSURANCE CO.

Incorporated, March 30, 1917. Commenced Business, May 5, 1917.
Home Office, 617 University St., Seattle, Washington.

OFFICERS.

President, W. R. Crawford. Vice-President, E A. Hadfield.
Secretary-Treasurer, Charles Udell.

DIRECTORS.

E. A. Hadfield, Charles Udell, J. H. Patten, W. R. Crawford, Max Seeman
E. C. Sears.

STATEMENT.

| | | |
|---|---|---|
| Amount of ledger assets December 31, 1919 | $78,159 82 | |
| Extended at | | $78,159 82 |

INCOME.

| | | |
|---|---|---|
| Accident: | | |
| Gross premiums written and renewed during the year | $2,835 00 | |
| Deduct: | | |
| Return premiums on policies cancelled | 160 80 | |
| Net premiums | | $2,674 20 |
| Surety: | | |
| Gross premiums written and renewed during the year | $61,008 03 | |

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| | | |
|---|---|---|
| Deduct: | | |
| Return premiums on policies cancelled | $9,358 55 | |
| Net premiums | | $51,649 48 |
| Total premiums | | $54,323 68 |
| Gross interest on mortgage loans | $156 25 | |
| Gross interest on collateral loans | 34 15 | |
| Gross interest on bonds and dividends, on stocks | 1,391 80 | |
| Gross rents from company's property | 179 00 | |
| Total interest and rents | | $1,761 20 |
| From other sources: | | |
| Furniture and fixtures acquired during 1920 | | 30 00 |
| Gross profit on sale or maturity of ledger assets, viz.: | | |
| Bonds | | 04 |
| Total income | | $56,114 92 |
| Amount carried forward | | $134,274 74 |

## DISBURSEMENTS.

| | | |
|---|---|---|
| Surety: | | |
| Amount paid policyholders for losses | | $20,957 61 |
| Investigation and adjustment of claims | | 351 25 |
| Commissions or brokerage, less amount received on return premiums: | | |
| Accident | $648 53 | |
| Surety | 11,795 91 | |
| | | 12,444 44 |
| Salaries, fees and all other compensation of officers, directors, trustees and home office employes | | 5,939 00 |
| Salaries, traveling and all other expenses of agents not paid by commission | | 167 00 |
| Rents | | 744 65 |
| Repairs and expenses (other than taxes) on real estate | | 290 10 |
| Taxes on real estate | | 159 80 |
| State taxes on premiums | | 657 10 |
| Insurance department licenses and fees | | 44 00 |
| Legal expenses | | 3,954 93 |
| Printing and stationery | | 341 60 |
| Postage, telegraph, telephone and express | | 267 17 |
| Furniture and fixtures | | 30 00 |
| Other disbursements: | | |
| Revenue stamps | $70 00 | |
| Insurance literature | 6 52 | |
| Sundry | 812 65 | |
| | | 889 17 |
| Total disbursements | | $47,237 82 |
| Balance | | $87,036 92 |

## LEDGER ASSETS.

| | | | |
|---|---|---|---|
| Book value of real estate | | $31,695 99 | |
| Loans secured by pledge of bonds, stock or other collateral | | 18,000 00 | |
| Book value of bonds | | 11,203 08 | |
| Cash in company's office | $4,580 78 | | |
| Deposits in trust companies and banks not on interest | 3,505 42 | 8,086 20 | |
| | | | $68,985 27 |
| Other ledger assets: | | | |
| Furniture and fixtures | $4,685 15 | | |
| Building supplies and insurance | 183 19 | | |
| | | 4,868 34 | |
| Bills receivable | | 13,366 50 | 18,234 84 |
| Total ledger assets | | | $87,036 92 |

## NON-LEDGER ASSETS.

| | |
|---|---|
| Interest due and accrued on bonds | $84 43 |
| Contingent liability of policyholders | 271,618 40 |
| Gross assets | 358,739 75 |

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DEDUCT ASSETS NOT ADMITTED.

| | | |
|---|---|---|
| Bills receivable | $13,366 50 | |
| Furniture and fixtures | 4,685 15 | |
| Supplies, printed matter and stationery, and building insurance | 183 19 | $18,234 34 |
| Total admitted assets | | $340,504 91 |

LIABILITIES.

| | | |
|---|---|---|
| Losses and claims reported in process of adjustment: Surety (including $410.60 resisted claims) | | $6,180 35 |
| Estimated expenses of investigation and adjustment of unpaid claims: Surety | | 100 00 |
| Total unearned premiums | | 25,992 39 |
| Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued. | | 660 60 |
| Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement.. | | 543 24 |
| Total amount of all liabilities | | $33,476 58 |
| Surplus—Cash items | $35,409 93 | |
| Contingent liability of members | 271,618 40 | |
| Surplus as regards policyholders | | $307,028 33 |
| Total liabilities | | $340,504 91 |

EXHIBIT OF PREMIUMS.

| | |
|---|---|
| Accident: | |
| Premiums in force January 1, 1920 | $3,810 00 |
| Written or renewed during the year | 2,835 00 |
| Total | $6,645 00 |
| Deduct: | |
| Expirations and cancellations | 3,810 00 |
| Premiums in force at the end of year | $2,835 00 |
| Surety: | |
| Premiums in force January 1, 1920 | $59,595 65 |
| Written or renewed during the year | 61,008 03 |
| Total | $120,603 68 |
| Deduct: | |
| Expirations and cancellations | 71,453 90 |
| Premiums in force at the end of the year | $49,149 78 |

## NORTHWESTERN MUTUAL ACCIDENT ASSOCIATION.

Incorporated, January 17, 1916. Commenced Business, January 27, 1916.
Home Office, 258 Central Building, Seattle, Washington.

OFFICERS.

President, T. C. Brownlee. Vice President, H. A. Wright.
Secretary, E. P. Walker. Treasurer, N. H. Seil.
Counsel, W. M. Whitney.

DIRECTORS.

T. C. Brownlee, E. P. Walker, N. H. Seil, H. A. Wright, W. M. Whitney.

STATEMENT.

| | | |
|---|---|---|
| Amount of ledger assets December 31, 1919 | $28,404 11 | |
| Extended at | | $28,404 11 |

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## INCOME.

| | | | |
|---|---|---|---|
| **Accident:** | | | |
| Gross premiums written and renewed | | $32,694 94 | |
| Deduct: | | | |
| Reinsurance | $4,049 76 | | |
| Return premiums on policies cancelled | 380 80 | | |
| Premiums on policies not taken | 6,739 77 | 11,170 33 | |
| Net premiums (Accident) | | | $21,524 61 |
| **Health:** | | | |
| Gross premiums written and renewed | | $38,215 99 | |
| Deduct: | | | |
| Reinsurance | $3,682 50 | | |
| Return premiums on policies cancelled | 297 07 | | |
| Premiums on policies not taken | 9,230 88 | 13,212 45 | |
| Net premiums (Health) | | | $25,003 54 |
| Total premiums | | | $46,528 15 |
| Policy fees required or represented by applications | | | 418 00 |
| Gross interest on bonds | | $267 11 | |
| Gross interest on deposits in trust companies and banks | | 442 00 | |
| Gross interest from all other sources: | | | |
| From premium notes | | 3 84 | |
| Total interest and rents | | | 712 95 |
| From other sources: | | | |
| Dividend on bank deposit previously charged off | | | 32 46 |
| Borrowed money | | | 1,000 00 |
| Total income | | | $48,691 56 |
| Amount carried forward | | | $77,095 67 |

## DISBURSEMENTS.

| | | | |
|---|---|---|---|
| **Accident:** | | | |
| Gross amount paid for losses | | $5,182 82 | |
| Deduct: | | | |
| Reinsurance | | 525 27 | |
| Net amount paid policyholders for losses (Accident) | | | $4,657 55 |
| **Health:** | | | |
| Gross amount paid for losses | | $14,043 43 | |
| Deduct: | | | |
| Reinsurance | | 560 39 | |
| Net amount paid policyholders for losses (Health) | | | 13,483 04 |
| Total amount paid policyholders for losses | | | $18,140 59 |
| Investigation and adjustment of claims | | | 1,284 50 |
| Commissions or brokerage, less amount received on return premiums and reinsurance for 1920 | | | 18,535 91 |
| State taxes on premiums | | | 950 26 |
| Insurance department licenses and fees | | | 102 00 |
| Federal tax, war tax on premiums | | | 694 18 |
| Other disbursements: | | | |
| Suspense account, Credit balance, $164.69, Debit balance, $183.70 | | $348 39 | |
| Accounts receivable charged to surplus | | 122 61 | 471 00 |
| Borrowed money repaid | | | 1,000 00 |
| Interest on borrowed money | | | 65 98 |
| Total disbursements | | | $41,244 42 |
| Balance | | | $35,851 25 |

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## LEDGER ASSETS.

| | | | |
|---|---|---|---|
| Loans secured by pledge of war savings stamps | | $189 54 | |
| Book value of bonds | | 14,432 46 | |
| Cash in the company's office | $1,107 57 | | |
| Deposits in trust companies and banks not on interest | 3,947 99 | | |
| Deposits in trust companies and banks on interest | 1,942 87 | 6,898 43 | |
| Premiums in course of collection, viz.: | | | |
| Accident—On policies or renewals effective on or after October 1, 1920 | $6,289 71 | | |
| On policies or renewals effective prior to October 1, 1920 | 1,014 06 | | |
| Health—On policies or renewals effective on or after October 1, 1921 | 6,307 18 | | |
| On policies or renewals effective prior to October 1, 1920 | 631 54 | 14,242 49 | |
| Other ledger assets: | | | |
| Due from reinsuring companies | | 88 33 | |
| Total ledger assets | | | $35,851 25 |

## NON-LEDGER ASSETS.

| | |
|---|---|
| Interest due and accrued on bonds | 41 30 |
| Other non-ledger assets: | |
| Contingent assessment liability of policyholders | 116,902 48 |
| Gross assets | $152,795 03 |

## DEDUCT ASSETS NOT ADMITTED.

| | |
|---|---|
| Premiums in course of collection effective prior to October 1, 1920 | $1,645 60 |
| Total admitted assets | $151,159 43 |

## LIABILITIES.

| | | | |
|---|---|---|---|
| Losses and claims: | | | |
| Accident | | $520 00 | |
| Health | | 1,980 40 | |
| Total | | $2,500 40 | |
| Deduct: | | | |
| Reinsurance, health | | 37 50 | |
| Total unpaid claims | | | $2,462 90 |
| Total unearned premiums | | | 25,671 70 |
| Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement | | | 662 69 |
| Reinsurance premiums | | | 1,912 09 |
| Total amount of all liabilities | | | $30,709 38 |
| Contingent assessment liability of policyholders | | $116,902 48 | |
| Surplus over all liabilities (cash items) | | 3,547 57 | |
| Surplus as regards policyholders | | | 120,450 05 |
| Total liabilities | | | $151,159 43 |

## EXHIBIT OF PREMIUMS.

| | | |
|---|---|---|
| Premiums in force December 31, 1919: | | |
| Accident | $21,026 74 | |
| Health | 22,808 11 | $43,834 85 |
| Written or renewed during the year: | | |
| Accident | $32,694 94 | |
| Health | 38,215 99 | 70,910 93 |
| Total | | $114,745 78 |
| Deduct expirations and cancellations during the year: | | |
| Accident | $25,898 41 | |
| Health | 30,396 13 | $56,294 54 |

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| | | |
|---|---|---|
| **In force at the end of the year:** | | |
| Accident | $27,823 27 | |
| Health | 30,627 97 | $58,451 24 |
| **Deduct amount of reinsurance:** | | |
| Accident | $3,725 34 | |
| Health | 3,382 50 | $7,107 84 |
| **Net premiums in force:** | | |
| Accident | $24,097 93 | |
| Health | 27,245 47 | $51,343 40 |

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# Stock Life Insurance Companies

OF THE

## STATE OF WASHINGTON

ABSTRACTS COMPILED FROM THE ANNUAL STATEMENTS OF THE LIFE INSURANCE COMPANIES ORGANIZED UNDER THE LAWS OF THE STATE OF WASHINGTON, SHOWING THEIR CONDITION ON THE 31ST DAY OF DECEMBER, 1920.

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## NEW WORLD LIFE INSURANCE COMPANY.

Incorporated. February 21, 1910. Commenced Business, May 23, 1911.
Home Office, Old National Bank Building, Spokane, Washington.

### OFFICERS.

President, John J. Cadigan.
Vice Presidents, Francis H. Benson, Edward J. O'Shea.
Treasurer, Edward J. O'Shea.
Secretary and Actuary, Russell C. Burton.

### TRUSTEES.

John J. Cadigan, John J. Martin, John D. Porter, John D. Carmody, Francis H. Benson. B C. Holt, Edward J. O'Shea, Russell C. Burton, Edward O'Shea.

### CAPITAL STOCK.

| | | | |
|---|---|---|---|
| Amount of capital paid up | $1,134,500 00 | | |
| Amount of ledger assets December 31, 1919 | | $3,137,695 46 | |
| Extended at | | | $3,137,695 46 |

### INCOME.

| | | | |
|---|---|---|---|
| First year's premiums on orginal policies, without deduction for commissions or other expenses, less $4,088.31 for first year's reinsurance | $303,715 44 | | |
| First year's premiums for additional accidental death benefits included in life policies, less $1,450.35 for first year's reinsurance | 878 51 | | |
| First year's premiums on original policies | 304,593 95 | | |
| Coupons applied to purchase paid-up additions and annuities | 32,001 87 | | |
| Surrender value applied to purchase paid-up insurance and annuities | 10,282 74 | | |
| New premiums | | $346,878 56 | |
| Renewal premiums without deduction for commissions or other expenses, less $16,212.90 for reinsurance on renewals | $605,870 40 | | |
| Coupons applied to pay renewal premiums | 3,222 54 | | |
| Surrender values applied to pay renewal premiums | 65 38 | | |
| Renewal premiums | | 609,158 32 | |
| Total premium income | | $956,036 88 | |
| Premiums reported during year on U. S. monthly difference lists to War Risk Insurance Bureau in accordance with the Soldiers' and Sailors' Civil Relief act | | 223 10 | |
| Total | | $956,259 98 | |
| Coupons left with the company to accumulate at interest | | 4,550 02 | |
| Gross interest on mortgage loans, less $1,383.92 accrued interest on mortgages acquired during 1920 | $140,646 29 | | |
| Gross interest on bonds and dividends on stocks, less $490.47 accrued interest on bonds acquired during 1920 | 30,337 66 | | |

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| | | | |
|---|---|---|---|
| Gross interest on premium notes, policy loans or liens including interest received on bonds deposited with the company under the Soldiers' and Sailors' Civil Relief act | $13,900 14 | | |
| Gross interest on other deposits in trust companies and banks | 15,653 89 | | |
| Gross interest on other debts due the company: Miscellaneous $195.54, on real estate contracts $2,020.78 | 2,216 32 | | |
| Gross rent from company's property | 1,569 25 | | |
| Total interest | | $204,323 55 | |
| From other sources, viz.: | | | |
| Transfer fees $102.90, suspense $767.66 | $870 56 | | |
| Miscellaneous | 149 81 | | |
| Unclaimed surrender values $25.36, war tax $176.03 | 201 39 | 1,221 76 | |
| From agents' balances previously charged off | | 28 36 | |
| Borrowed money | | 80,000 00 | |
| Gross profit on sale or maturity of ledger assets, viz.: | | | |
| Real estate | | 13,618 77 | |
| Total income | | | $1,260,002 44 |
| Amount carried forward | | | $4,397,697 90 |

DISBURSEMENTS.

| | | | |
|---|---|---|---|
| For death claims | $105,754 72 | | |
| For matured endowments | 2,017 00 | | |
| Net amount for losses and matured endowments | | $107,771 72 | |
| Premium notes and liens voided by lapse, less $335.26 restorations | | 14,655 57 | |
| Surrender values paid in cash or applied in liquidation of loans or notes | | 31,341 77 | |
| Surrender values applied to pay renewal premiums | | 65 38 | |
| Surrender values applied to purchase paid-up insurance and annuities | | 10,282 74 | |
| Coupons applied to pay renewal premiums | | 3,222 54 | |
| Coupons applied to purchase paid-up additions and annuities | | 32,001 87 | |
| Coupons left with the company to accumulate at interest | | 4,550 02 | |
| Paid for claims on supplementary contracts not involving life contingencies | | 2,185 68 | |
| Coupons and interest thereon held on deposit surrendered during the year | | 759 39 | |
| Paid stockholders for dividends | | 68,070 00 | |
| Commissions to agents: First year's premiums $236,206.92, Renewal premiums $20,819.68 | | 257,026 60 | |
| Compensation of managers and agents not paid by commission for services in obtaining new insurance | | 5,200 00 | |
| Agency supervision and traveling expenses of supervisors (except compensation for home office supervision) | | 10,369 81 | |
| Branch office expenses, including salaries of managers and clerks | | 11,652 73 | |
| Medical examiner's fees $18,008.00, inspection of risks, $4,492.92 | | 22,500 92 | |
| Salaries and all other compensation of officers, directors, trustees and home office employes | | 63,857 66 | |
| Rent | | 6,675 00 | |
| Advertising, $3,430.12; printing and stationery, $12,171.56; postage, telegraph, telephone and express, $5,969.87; exchange, $54.81 | | 21,626 36 | |
| Legal expense | | 2,547 40 | |
| Furniture, fixtures and safes | | 2,534 19 | |
| Repairs and expenses (other than taxes) on real estate | | 1,654 46 | |
| Taxes on real estate | | 862 76 | |
| State taxes on premiums | | 11,349 22 | |
| Insurance department licenses and fees | | 6,262 19 | |
| Federal taxes, capital stock $3,249.47, income $1,376.07 | | 4,625 54 | |
| All other licenses, fees, and taxes: Personal property | | 119 59 | |

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| | | | |
|---|---|---|---|
| Other disbursements: | | | |
| Traveling expenses $4,139.46, unclassified $640.17, periodicals $221.10 | $5,000 73 | | |
| Premiums on bonds $1,133.30, agency convention $1,349.61 | 2,482 91 | | |
| Accounts repayable $295.00, motor car expense $459.02, donations $504.40 | 1,258 42 | | |
| Investment expense $1,674.69, commissions paid mortgage loans $230.00, on applications pending $107.44 | 2,012 13 | 10,754 19 | |
| Agents' balances charged off | | 79 | |
| Borrowed money repaid | | 80,000 00 | |
| Interest on borrowed money | | 731 18 | |
| Gross loss on sale or maturity of ledger assets, viz.: | | | |
| (a) Real estate | $501 05 | | |
| (b) Bonds | 11,618 20 | 12,119 25 | |
| Total disbursements | | | $807,376 52 |
| Balance | | | $3,590,321 38 |

LEDGER ASSETS.

| | | | |
|---|---|---|---|
| Book value of real estate (less $500.00 incumbrance) | | $29,208 93 | |
| Contracts for sale of real estate | | 75,181 38 | |
| Mortgage loans on real estate | | 2,347,611 40 | |
| Loans made to policyholders on this company's policies assigned as collateral | | 242,915 34 | |
| Premium notes on policies in force | | 39,347 70 | |
| Book value of bonds and warrants | | 510,350 21 | |
| Cash in company's office | $400 00 | | |
| Deposits in trust companies and banks, not on interest | 4,733 65 | | |
| Certificates of deposit | 274,710 37 | | |
| Deposits in trust companies and banks, on interest | 35,672 56 | 315,516 58 | |
| Bills receivable, $3,250.45; agents' balances (debit $16,414.42, credit $1,688.78); net $14,725.64 | | 17,976 09 | |
| Tax redemptions | | 12,213 75 | |
| Total ledger assets | | | $3,590,321 38 |

NON-LEDGER ASSETS.

| | | | |
|---|---|---|---|
| Interest due, $29,612.57 and accrued, $67,357.26 on mortgage loans | | $96,969 83 | |
| Interest accrued on bonds and warrants | | 8,262 13 | |
| Interest due, $5,177.69 and accrued, $2,350.15 on premium notes, policy loans or liens | | 7,527 84 | |
| Interest due and accrued on bank deposits, $283.24, and certificates of deposit, $6,628.43 | | 6,911 67 | |
| Interest due and accrued on real estate contracts | | 1,964 63 | |
| Rents due and accrued on company's property | | 148 00 | |
| Total interest and rents due and accrued | | | $121,784 10 |
| Due from other companies for losses or claims on policies of this company, reinsured return premiums | | | 1,418 47 |
| | | *Renewals.* | |
| Gross premiums due and unreported on policies in force December 31, 1920, (less reinsurance premiums) | | $39,010 93 | |
| Gross deferred premiums on policies in force December 31, 1920, (less reinsurance premiums) | | 49,807 70 | |
| Totals | | $88,818 63 | |
| Deduct loading | | 8,764 81 | |
| Net amount of uncollected and deferred premiums | | | 80,053 82 |
| Gross assets | | | $3,793,577 77 |

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## DEDUCT ASSETS NOT ADMITTED.

| | | |
|---|---|---|
| Agents' debit balances | $16,414 12 | |
| Bills receivable | 3,250 45 | |
| Premium notes, policy loans and other policy assets in excess of net value and of other policy liabilities on individual policies | 7,181 02 | |
| Bank deposits in defaulted banks | 880 63 | |
| Book value of real estate over market value | 6,632 53 | |
| Book value of bonds and stocks over market value | 4,269 45 | $38,628 50 |
| Admitted assets | | $3,754,949 27 |

## LIABILITY, SURPLUS AND OTHER FUNDS.

| | | |
|---|---|---|
| Net present value of all the outstanding policies in force on the 31st day of December, 1920, as computed by the following tables of mortality and rates of interest, viz.: | | |
| American Experience table at 4½% on policies issued in 1906 and 1907 by Columbia Life & Trust Co. and reinstated by this company | $128,349 27 | |
| American Experience table at 3½% on all others issued | 1,786,908 07 | |
| Pure endowment additions $83,707 48 | | |
| Extra premiums for hazardous occupations 750 12 | 84,457 60 | |
| Total | $1,999,714 94 | |
| Deduct net value of risks of this company reinsured in other solvent companies | 19,693 47 | |
| Net reserve (paid for basis) | | $1,980,021 47 |
| Extra reserve for total and permanent disability benefits | | 19,471 74 |
| Present value of amounts not yet due on supplementary contracts not involving life contingencies | | 25,440 19 |
| Liability on politics cancelled and not included in "net reserve" upon which a surrender value may be demanded | | 1,422 86 |
| Claims for death losses reported for which no proofs have been received | $6,750 00 | |
| Claims for death losses and other policy claims resisted | 7,500 00 | |
| Total policy claims | | 14,250 00 |
| Dividends left with the company to accumulate at interest, and accrued interest thereon | | 32,625 71 |
| Premiums paid in advance, including surrender values so applied | | 2,815 89 |
| Unearned interest and rents paid in advance | | 4,880 95 |
| Salaries, rents, office expenses, bills, and accounts due or accrued | | 1,498 13 |
| Medical examiners' fees $1,405.00; legal fees, $385.88, due or accrued; inspection fees accrued, $374.66 | | 2,165 54 |
| Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement | | 25,000 00 |
| All other liabilities: | | |
| Reinsurance premiums due, $123.69; accounts repayable, $1,685.50; premiums on applications pending, $2,931.60 | | 4,740 79 |
| Bonus accrued, $690.00; judgment in excess of face of policy, $612.77 | | 1,306 77 |
| Suspense, $1,369.70; due U. S. government, $310.44; interest on bills payable, $10.00 | | 1,690 14 |
| Total amount of all liabilities except capital | | $2,117,330 18 |
| Capital paid up | | 1,134,500 00 |
| Unassigned funds (surplus) | | 503,119 09 |
| Total | | $3,754,949 27 |

## EXHIBIT OF POLICIES.

| | |
|---|---|
| Insurance in force at beginning of the year | $23,952,481 77 |
| Insurance written and revived during the year | 10,293,674 13 |
| Insurance in force at the end of the year | 29,021,090 98 |
| Premiums received during the year | 977,788 44 |
| Losses paid during the year | 107,771 72 |

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## NORTHERN LIFE INSURANCE COMPANY.

Incorporated, July 14, 1906. Commenced Business, October 10, 1906.
Home Office, 1118 Fourth Avenue, Seattle, Washington.

### OFFICERS.

President, D. B. Morgan. Secretary, Arthur P. Johnson.
Vice Presidents, F. K. Struve, T. S. Lippy, James B. Eagleson.

### TRUSTEES.

James V. Eagleson, E. L. Grondahl, Arthur P. Johnson, H. A. Kyer, T. S. Lippy, J. W. Maxwell, D. B. Morgan, F. K. Struve, F. L. Van Nice, W A. Arnold, Reginald H. Parsons.

### CAPITAL STOCK.

| | | | |
|---|---|---|---|
| Amount of capital paid up | $200,000 00 | | |
| Amount of ledger assets December 31, 1919 | | $2,116,257 48 | |
| Increase of capital during the year | | 50,000 00 | |
| Extended at | | | $2,166,257 48 |

### INCOME.

| | | | |
|---|---|---|---|
| First year's premiums on original policies, without deduction for commissions or other expenses, less $6,234.45 for first year's reinsurance | $248,081 75 | | |
| Dividends applied to purchase paid-up additions and annuities | 30 98 | | |
| Surrender values applied to purchase paid-up insurance and annuities | 9,039 08 | | |
| New premiums | | $257,151 81 | |
| Renewal premiums, without deduction for commissions or other expenses, less $10,158.45 for reinsurance on renewals | $664,522 75 | | |
| Dividends applied to pay renewal premiums | 22,069 05 | | |
| Surrender values applied to pay renewal premiums | 1,589 50 | | |
| Renewal premiums | | 688,181 30 | |
| Total premium income | | $945,333 11 | |
| Consideration for supplementary contracts involving life contingencies | | 355 30 | |
| Consideration for supplementary contracts not involving life contingencies | | 311 66 | |
| Dividends left with the company to accumulate at interest | | 42,588 14 | |
| Gross interest on mortgage loans, less $1,214.22 accrued interest on mortgages acquired during 1920 | $48,153 12 | | |
| Gross interest on collateral loans | 31 70 | | |
| Gross interest on bonds and dividends on stocks, less $4,377.85 accrued interest on bonds acquired during 1920 | 34,890 55 | | |
| Gross interest on premium notes policy loans or liens including interest on bonds deposited with the company under the Soldiers' and Sailors' Relief act | 26,131 07 | | |
| Gross interest on deposits in trust companies and banks | 483 81 | | |
| Gross interest on other debts due the company: | | | |
| Miscellaneous interest | 810 00 | | |
| Gross rent from company's property | 8,400 00 | | |
| Total interest and rents | | 118,900 25 | |

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| | | | |
|---|---|---|---|
| From other sources: | | | |
| Funds left in trust | $1,000 00 | | |
| Adjustment on surrender values on policies revived | 919 00 | | |
| Amortization under leasehold | 17,368 32 | | |
| Suspense cash, $320.36; repairs and expenses on real estate, $289.16 | 609 52 | | |
| Surplus paid in on new stock issue | 32,500 00 | $52,396 84 | |
| Gross increase, by adjustment in book value of ledger assets, viz.: | | | |
| Bonds (including $891.10 for accrual of discount) | $891 10 | | |
| Mortgages | 495 08 | 1,386 18 | |
| Total income | | | $1,161,271 48 |
| Amount carried forward | | | $3,327,528 96 |

## DISBURSEMENTS.

| | | | |
|---|---|---|---|
| For death claims (less $10,000.00 for reinsurance) | $91,630 48 | | |
| For matured endowments | 51,801 78 | | |
| For total and permanent disability: Premiums waived during the year, $228.98; payments made to policy holders during the year, $250.00 | 478 98 | | |
| Net amount paid for losses and matured endowments | | $143,911 24 | |
| Premium notes and liens voided by lapse | | 15,767 24 | |
| Surrender values paid in cash, or applied in liquidation of loans or notes | | 18,786 21 | |
| Surrender values applied to pay new premiums | | 1,589 50 | |
| Surrender values applied to purchase paid-up insurance and annuities | | 9,039 08 | |
| Dividends paid to policyholders in cash, or applied in liquidation of loans or notes | | 19,969 75 | |
| Dividends applied to pay renewal premiums | | 22,069 05 | |
| Dividends applied to purchase paid-up additions and annuities | | 30 98 | |
| Dividends left with the company to accumulate at interest | | 42,588 14 | |
| Total paid to policyholders | $273,751 19 | | |
| Expense of investigation and settlement of policy claims | | 51 50 | |
| Paid for claims on supplementary contracts not involving life contingencies | | 2,208 09 | |
| Dividends and interest thereon held on deposit surrendered during the year | | 14,988 66 | |
| Paid stockholders for dividends | | 15,000 00 | |
| Commissions to agents (less commissions on reinsurance): First year's premiums, $140,840.60; renewal premiums, $29,497.56 | | 170,338 16 | |
| Compensation of managers and agents not paid by commission for services in obtaining new insurance | | 5,920 02 | |
| Agency supervision and traveling expenses of supervisors (except compensation for home office supervision | | 16,172 10 | |
| Branch office expenses, including salaries of managers and clerks | | 6,554 87 | |
| Medical examiners' fees | $12,935 00 | | |
| Inspection of risks | 2,133 58 | 15,068 58 | |
| Salaries and all other compensation of officers, directors, trustees and home office employees | | 66,992 32 | |
| Rent, less $7,200.00 received under sublease | | 7,200 00 | |
| Advertising, $2,428.18; printing and stationery, $6,831.37; postage, telegraph, telephone and express, $3,353.08; exchange, $330.50 | | 12,943 13 | |
| Legal expense | | 1,524 95 | |
| Furniture, fixtures and safes | | 1,893 36 | |
| Repairs and expenses on real estate | | 33 45 | |
| Taxes on real estate | | 8,086 06 | |
| State taxes on premiums | | 8,277 42 | |
| Insurance department licenses and fees | | 646 30 | |
| Federal taxes | | 5,356 75 | |
| All other licenses, fees and taxes: Taxes on personal property | | 216 19 | |

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| | | | |
|---|---|---|---|
| Other disbursements: | | | |
| Interest on supplemental contracts not involving life contingencies | $691 96 | | |
| Bonding employees | 231 58 | | |
| Profit and loss | 87 67 | | |
| Interest on liens on reinsurance | 1 30 | | |
| State Secretary's expense | 82 53 | | |
| Traveling expense H. O. | 2,126 83 | | |
| Expense | 6,237 71 | | |
| Insurance literature | 187 10 | | |
| Building expense | 3,319 72 | | |
| Investment expense | 3,741 09 | | |
| Collection expense | 185 32 | $16,892 86 | |
| Agents balances charged off | | 7,080 99 | |
| Gross decrease, by adjustment, in book value of ledger assets, viz.: | | | |
| Bonds, (including $2,558.40 for amortization of premium) | | 2,558 40 | |
| Total disbursements | | | $659,755 35 |
| Balance | | | $2,667,773 61 |

## LEDGER ASSETS.

| | | | |
|---|---|---|---|
| Book value of real estate: | | | |
| Real estate owned | $260,381 30 | | |
| Real estate sold under contract | 2,208 70 | $262,590 00 | |
| Mortgage loans on real estate: | | | |
| First liens | $907,100 00 | | |
| Recoverable on mortgage loans | 316 18 | 907,416 18 | |
| Loans made to policyholders on this company's policies assigned as collateral | | 389,762 97 | |
| Premium notes on policies in force, of which $10,643.33 is for first year's premiums | | 77,854 16 | |
| Book value of bonds | | 854,391 94 | |
| Cash in company's office | $18,852 34 | | |
| Deposits in trust companies and banks, not on interest | 122,002 11 | | |
| Deposits in trust companies and banks, on interest | 11,349 45 | 152,203 90 | |
| Agents' balances (Debit $16,932.98, credit $2,668.52) net | | 14,264 46 | |
| Furniture and fixtures | | 9,290 00 | |
| Total ledger assets | | | $2,667,773 61 |

## NON-LEDGER ASSETS.

| | | | |
|---|---|---|---|
| Interest due, $1,045.54, and accrued, $16,432.74 on mortgages | | $17,478 28 | |
| Interest accrued on bonds | | 11,868 79 | |
| Interest due and accrued on premium notes $1,750.00, policy loans $813.35, or liens, $2,184.07 | | 4,747 42 | |
| Interest accrued on certificates of deposit | | 181 80 | |
| Total interest and rents due and accrued | | | 34,276 29 |
| Dues from other companies for losses or claims on policies of this company reinsured | | | 681 14 |
| | | *Renewals.* | |
| Gross premiums due and unreported on policies in force December 31, 1920, (less reinsurance premiums) | | $36,687 21 | |
| Gross deferred premiums on policies in force December 31, 1920, (less reinsurance premiums) | | 12,662 37 | |
| Total | | $49,349 58 | |
| Deduct loading | | 10,363 41 | |
| Net amount of uncollected and deferred premiums | | | 38,986 17 |
| All other assets: | | | |
| Disability premiums due, unreported and deferred | | | 10,213 02 |
| Liens on monthly premium policies | | | 310 64 |
| Gross assets | | | $2,752,240 87 |

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DEDUCT ASSETS NOT ADMITTED.

| | | |
|---|---|---|
| Furniture, fixtures and safes | $9,290 00 | |
| Agents' debit balances | 16,932 98 | |
| Premium notes, policy loans and other policy assets in excess of net value and of other policy liabilities on individual policies | 5,828 02 | |
| Book value of other ledger assets over market value, viz.: | | |
| First year premium note account deducted in full | 10,643 33 | $42,694 33 |
| Admitted assets | | $2,709,546 54 |

LIABILITIES.

| | | |
|---|---|---|
| Net present value of all the outstanding policies in force on the 31st day of December, 1920, as computed by the company on the following tables of mortality and rates of interest, viz.: | | |
| American Experience table at 3% on the years 1906 to 1911, inclusive | $891,668 20 | |
| American Experience table at 3½% on the years 1912 to 1920, inclusive | 1,140,493 53 | |
| Total | $2,032,161 73 | |
| Deduct net value of risks of this company reinsured in other solvent companies | 12,327 29 | |
| Net reserve | | $2,019,834 44 |
| Extra reserve for total and permanent disability benefits, $9,793.70; and for additional accidental death and disability benefits $75,467.68 included in life policies | | 85,261 38 |
| Present value of amounts not yet due on supplementary contracts not involving life contingencies | $18,347 27 | |
| Present value of amounts incurred but not yet due for total and permanent disability benefits | 798 97 | |
| Claims for death losses reported for which no proofs have been received | 1,500 00 | |
| Reserve for net death losses incurred but unreported | 2,000 00 | |
| Reserve for disability claims, reported for which no proofs have been received | 8,800 00 | |
| Total policy claims | | 31,446 24 |
| Dividends left with the company to accumulate at interest, and accrued interest thereon | | 85,782 66 |
| Premiums paid in advance, including surrender values so applied | | 1,959 10 |
| Unearned interest and rents paid in advance | | 9,654 61 |
| Commissions to agents, due or accrued | | 3,428 37 |
| Salaries, rents, office expense, bills, and accounts due or accrued | | 1,626 18 |
| Medical examiners' fees | | 2,258 22 |
| Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement | | 10,600 00 |
| Dividends declared on or apportioned to annual dividend policies payable to policyholders to and including December 31st, 1921, whether contingent upon the payment of renewal premiums or otherwise | | 7,514 41 |
| Dividends declared on or apportioned to deferred dividend policies payable to policyholders to and including December 31st, 1921 | | 41,898 40 |
| Amounts set apart, apportioned, provisionally ascertained, calculated, declared or held awaiting apportionment upon deferred dividend policies | | 73,656 13 |
| Reserve, special or suplus funds: | | |
| Premiums due reinsuring companies | | 2,928 56 |
| Suspense cash | | 1,817 84 |
| Monthly war tax on insurance for December | | 332 40 |
| All other liabilities: | | |
| Funds held in trust at interest | | 1,000 00 |
| Fluctuation fund | | 8,000 00 |
| Total | | $2,388,998 94 |
| Capital paid up | | 200,000 00 |
| Unassigned funds (surplus) | | 120,547 60 |
| Total | | $2,709,546 54 |

EXHIBIT OF POLICIES.

| | |
|---|---|
| Insurance in force at the beginning of the year | $18,706,223 23 |
| Insurance written or renewed during the year | 6,318,368 99 |
| Insurance in force at the end of the year | 22,790,842 22 |
| Premiums received during the year | 961,726 01 |
| ses paid during the year | 153,911 24 |

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## WESTERN UNION LIFE INSURANCE COMPANY.

Incorporated, October 3, 1906. Commenced Business, November 23, 1906.
Home Office, 1023 W. Riverside Avenue, Spokane, Washington.

### OFFICERS.

President, R. L. Rutter. Assistant Secretary, R. F. Townley.
First Vice President and General Manager, True Uncapher.
Vice President, R. Insinger.
Treasurer, Leigh H. Milliken. Actuary, E. M. Heath.

### TRUSTEES.

R. L. Rutter, L. M. Davenport, R. B. Paterson, Chas. H. Jones, E. F. C. VanDissel, C. W. Winter, R. Insinger, W. G. Merryweather, W. G. Graves, True Uncapher, Gustave I. Teoves.

### CAPITAL STOCK.

| | | | |
|---|---|---|---|
| Amount of capital paid up | $200,000 00 | | |
| Amount of ledger assets December 31, 1919 | | $4,026,376 88 | |
| Extended at | | | $4,026,376 88 |

### INCOME.

| | | | |
|---|---|---|---|
| First year's premiums on original policies, without deduction for commissions or other expenses, less $6,822.57 for first year's reinsurance | $559,243 30 | | |
| First year's premiums for total and permanent disability benefits, less $36.66 for first year's reinsurance | 9,941 60 | | |
| For additional accidental death benefits included in life policies, less $3,132.20 for first year's reinsurance | 12,407 35 | | |
| First year's premiums on original policies | $581,592 25 | | |
| Coupons applied to purchase paid-up additions and annuities | 368 95 | | |
| Surrender values applied to purchase paid-up insurance and annuities | 1,112 61 | | |
| New premiums | | $583,073 81 | |
| Renewal premiums, without deduction for commissions or other expenses, less $19,604.15 for reinsurance on renewals | $1,181,381 45 | | |
| Renewal premiums for total and permanent disability benefits less $125.05 for reinsurance on renewals | 12,798 15 | | |
| For additional accident death benefits included in life policies, less $3,160.05 for reinsurance on renewals | 13,171 85 | | |
| Coupons applied to pay renewal premiums | 8,606 36 | | |
| Renewal premiums for accident and health issued in connection with life policies | 5,230 59 | | |
| Renewal premiums | | 1,221,188 40 | |
| Premium income | | $1,804,262 21 | |

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| | | | |
|---|---|---|---|
| Premiums reported during year U. S. Monthly difference lists to War Risk Insurance Bureau in accordance with the Soldiers' and Sailors' Civil Relief act | | $ —1,524 79 | |
| Total items as computed above | | $1,802,737 42 | |
| Coupons left with the company to accumulate at interest | | 75,913 70 | |
| Gross interest on mortgage loans, less $1,751.84 accrued interest on mortgages acquired during 1920 | $147,094 62 | | |
| Gross interest on collateral loans | 829 34 | | |
| Gross interest on bonds and dividends on stocks, less $6,144.90 accrued interest on bonds acquired during 1920 | 47,953 57 | | |
| Gross interest on premium notes, policy loans or liens including interest received on bonds deposited with the company under the Soldiers' and Sailors' Civil Relief act | 44,913 44 | | |
| Gross interest on deposits in trust companies and banks | 17,712 00 | | |
| Gross interest on other debts due the company: | | | |
| Bills receivable | 607 37 | | |
| Real estate contracts | 334 71 | | |
| Other sources | 524 25 | | |
| Gross rent from company's property, including $6,000.00 for company's occupancy of its own buildings | 7,554 84 | | |
| Total interest and rents | | 276,524 15 | |
| From other sources: | | | |
| Commission on mortgage loans, (less $110.00) | $1,070 77 | | |
| Policy change fee | 243 25 | | |
| Accident and Health Department | 5,789 65 | 7,103 67 | |
| From agents' balances previously charged off | | 3,781 61 | |
| Gross profits on sale or maturity of ledger assets, viz: | | | |
| Real estate | $7,314 82 | | |
| Bonds | 287 24 | 7,602 06 | |
| Gross increase, by adjustment, in book value of ledger assets, viz.: | | | |
| Bonds | | 431 57 | |
| Total income | | | $2,165,031 18 |
| Amount carried forward | | | $6,191,408 06 |

DISBURSEMENTS.

| | | | |
|---|---|---|---|
| For death claims (less $7,354.00 reinsurance) | $367,273 13 | | |
| For total and permanent disability: | | | |
| Premiums waived during the year, $689.47 (less $241.65 reinsurance) | 931 12 | | |
| Accident and Health issued in connection with life policies | 2,435 95 | | |
| For additional accidental death benefits, (less $7,000.00 reinsurance) | 9,500 00 | | |
| Net amount paid for losses and matured endowments | | $380,140 20 | |
| Premium notes and liens voided by lapse, less $1,342.06 restorations | | 7,252 45 | |
| Surrender values paid in cash, or applied in liquidation of loans or notes | | 43,888 49 | |
| Surrender values applied to purchase paid-up insurance and annuities | | 1,112 61 | |
| Coupons paid to policyholders in cash, or applied in liquidation of loans or notes | | 11,893 16 | |
| Coupons applied to pay renewal premiums | | 8,606 36 | |

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| | | | |
|---|---|---|---|
| Coupons applied to purchase paid-up additions and annuities | | $368 95 | |
| Coupons left with the company to accumulate at interest | | 75,913 70 | |
| Total paid policyholders | $529,175 92 | | |
| Expense of investigation and settlement of policy claims, including $833.58 for legal expenses | | 3,268 52 | |
| Paid for claims on supplementary contracts not involving life contingencies | | 600 00 | |
| Commissions to agents (less commission on reinsurance): First year's premium, $402,164.67; renewal premiums, $29,632.51 | | 431,797 18 | |
| Compensation of managers and agents not paid by commission for services in obtaining new insurance | | 52,638 35 | |
| Agency supervision and traveling expenses of supervisors (except compensation for home office supervision) | | 33,466 31 | |
| Branch office expenses including salaries of managers and clerks | | 12,191 17 | |
| Medical examiners' fees, $26,705.78; inspection of risks, $2,234.21 | | 28,939 99 | |
| Salaries and all other compensation of officers, directors, trustees and home office employees | | 82,888 12 | |
| Rent, including $6,000.00 for company's occupancy of its own buildings | | 6,000 00 | |
| Advertising, $1,646.14; printing and stationery, $15,432.96; postage, telegraph, telephone and express, $8,013.70; exchange, $786.41 | | 25,879 21 | |
| Legal expense | | 2,738 43 | |
| Furniture, fixtures and safes | | 6,476 79 | |
| Repairs and expenses (other than taxes) on real estate | | 1,212 86 | |
| Taxes on real estate | | 2,849 90 | |
| State taxes on premiums | | 20,700 07 | |
| Insurance department licenses and fees | | 3,728 40 | |
| All other licenses and fees: | | | |
| Federal corporation taxes | $3,178 98 | | |
| Delinquent tax certificates | 1,854 43 | | |
| Revenue stamps, $14.06; war tax, $29.02; personal property tax, $21.74 | 64 82 | | |
| Expense, deposits State Treasurer, $182.70; investment expense, $809.32 | 992 02 | | |
| Total license, fees and taxes | | 6,090 25 | |
| Other disbursements: | | | |
| Surety bonds | $1,378 19 | | |
| Fire insurance | 622 63 | | |
| Light, water and fuel | 2,301 08 | | |
| Repairs, furniture and fixtures | 698 29 | | |
| Office supplies | 4,530 73 | | |
| Library | 1,139 35 | | |
| Entertainment expense | 482 84 | | |
| Miscellaneous expense | 346 95 | | |
| Accident and Health department | 9,061 51 | 20,561 56 | |
| Agents' balances charged off | | 7,460 10 | |
| Gross loss on sale or maturity of ledger assets, viz.: | | | |
| Real estate | $825 90 | | |
| Bonds | 46 40 | 872 30 | |
| Gross decrease, by adjustment in book value of ledger assets, viz.: | | | |
| Real estate, depreciation of home building | 2,882 07 | | |
| Bonds (including $197.80 for amortization of premium) | 197 80 | 3,079 87 | |
| Total disbursements | | | $1,282,615 30 |
| Balance | | | $4,908,792 76 |

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## LEDGER ASSETS.

| | | | |
|---|---|---|---|
| Book value of real estate | | $145,735 34 | |
| Mortgage loans on real estate, first liens | | 2,245,501 01 | |
| Loans secured by pledge of bonds, stocks or other collateral | | 23,000 00 | |
| Premium reported on U. S. monthly difference lists to War Risk Insurance Bureau in accordance with Soldiers' and Sailors' Civil Relief act (secured by Liberty bonds, $200.00) | | 22 21 | |
| Loans made to policyholders on this company's policies assigned as collateral | | 788,899 72 | |
| Premium notes on policies in force, of which none is for first year's premiums | | 40,871 53 | |
| Book value of bonds | $1,311,464 20 | | |
| Warrants | 88,434 13 | | |
| Stocks | 46,816 00 | 1,446,714 33 | |
| Cash in company's office | $315 00 | | |
| Deposits in trust companies and banks not on interest | 27,477 09 | | |
| Deposits in trust companies and banks on interest | 188,503 84 | 216,295 93 | |
| Due under reinsurance contract from other companies | | 561 74 | |
| Delinquent tax certificates | | 1,190 95 | |
| Total ledger assets | | | $4,908,792 76 |

## NON-LEDGER ASSETS.

| | | | |
|---|---|---|---|
| Interest due, $6,005.44 and accrued, $43,534.82 on mortgages | | $49,540 26 | |
| Interest accrued on bonds and warrants | | 13,954 80 | |
| Interest due and accrued on collateral loans | | 105 14 | |
| Interest due and accrued on premium notes, $1,095.08; policy loans, $3,044.77 | | 4,139 85 | |
| Real estate contracts | | 4 23 | |
| War Savings stamps | | 58 00 | |
| Certificates of deposits | | 350 62 | |
| Rents due and accrued on companys property or lease | | 40 00 | |
| Total interest and rents due and accrued | | | 68,192 90 |

*Renewals.*

| | | | |
|---|---|---|---|
| Gross premiums due and unreported on policies in force December 31, 1920 (less reinsurance premiums) | | $72,302 39 | |
| Gross deferred premiums on policies in force December 31, 1920 (less reinsurance premiums) | | 56,777 17 | |
| Total | | $129,079 56 | |
| Deduct loading | | 24,924 46 | |
| Net amount of uncollected and deferred premiums | | | 104,155 10 |
| Gross assets | | | $5,081,140 76 |

## DEDUCT ASSETS NOT ADMITTED.

| | | | |
|---|---|---|---|
| Premium notes, policy loans and other policy assets in excess of net value and of other policy liabilities on individual policies | | $3,153 35 | |
| Book value of other ledger assets over market value, viz.: | | | |
| Deposits in banks, receiver's hands | | 12,256 60 | $15,409 95 |
| Admitted assets | | | $5,065,730 81 |

## LIABILITIES.

| | | | |
|---|---|---|---|
| Net present value of all the outstanding policies in force on the 31st day of December, 1920, as computed by the company on the following tables of mortality and rates of interest, viz.: | | | |
| Actuaries' table at 4% on all policies issued prior to January 1, 1908 | | $359,780 00 | |
| American Experience table at 3½% on all policies issued subsequent to December 31, 1907 | | 3,683,090 00 | |

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| | | |
|---|---|---|
| Net present value of annuities, (including those in reduction of premiums), viz.: | | |
| American Experience table at 3½%..... | $1,385 60 | |
| Total ..... | $4,044,255 60 | |
| Deduct net value of risks of this company reinsured in other solvent companies..... | 17,815 35 | |
| Net reserve..... | | $4,026,440 25 |
| Extra reserve for total and permanent disability benefits, $32,507.31, and for additional accidental death benefits, $11,963.61 included in life policies as temporary accident and health benefits, $2,615.30 ..... | | 47,086 22 |
| Present value of amounts not yet due on supplementary contracts not involving life contingencies..... | | 5,967 15 |
| Present value of amounts incurred but not yet due for total and permanent disability benefits..... | | 7,313 86 |
| Claims for death losses reported for which no proofs have been received..... | $15,202 79 | |
| Claims for death losses and other policy claims resisted ..... | 3,000 00 | |
| Claims for total and permanent disability benefits.. | 200 00 | |
| Due and unpaid on annuity claims involving life contingencies, reserve, accident and health claims.. | 100 00 | |
| Total policy claims..... | | 18,502 79 |
| Coupons left with the company to accumulate at interest and accrued interest thereon..... | | 336,752 24 |
| Premiums paid in advance, including surrender values so applied... | | 13,207 16 |
| Unearned interest and rents paid in advance..... | | 19,677 96 |
| Salaries, rents, office expenses, bills and accounts due or accrued.. | | 4,189 96 |
| Estimated amount hereafter payable for federal, state and other taxes based upon the business for 1920..... | | 29,000 00 |
| All other liabilities: | | |
| Judgment on appeal..... | | 8,000 00 |
| Total ..... | | $4,516,137 59 |
| Capital paid up..... | | 200,000 00 |
| Unassigned funds (surplus)..... | | 349,593 22 |
| Total ..... | | $5,065,730 81 |

## EXHIBIT OF POLICIES.

| | |
|---|---|
| Insurance in force at beginning of year..... | $48,935,540 00 |
| Insurance written or renewed during the year..... | 19,488,667 00 |
| Insurance in force at the end of the year..... | 61,057,337 00 |
| Premiums received during the year..... | 1,837,142 89 |
| Losses paid during the year..... | 394,494 20 |

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# Fraternal Life Insurance Societies

OF THE

## STATE OF WASHINGTON

ABSTRACTS COMPILED FROM THE ANNUAL STATEMENTS OF THE FRATERNAL LIFE INSURANCE SOCIETIES, ORGANIZED UNDER THE LAWS OF THE STATE OF WASHINGTON, SHOWING THEIR CONDITION ON THE 31ST DAY OF DECEMBER, 1920.

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## GRAND LODGE, DEGREE OF HONOR, A. O. U. W.

Incorporated, March 8, 1911. Commenced Business, 1896.

Home Office, 1085 Division Street, Chehalis, Washington.

### OFFICERS.

President, Mrs. Eva P. Gordon. Secretary, Mrs. Cora L. Kenoyer.

### STATEMENT.

| | | |
|---|---|---|
| Balance from previous year: | | |
| Mortuary | $5,000 00 | |
| Reserve funds | 143,806 52 | |
| General fund | 1,018 38 | |
| Total | | $149,824 90 |

### INCOME.

| | | |
|---|---|---|
| Assessments or premiums: | | |
| Mortuary | $22,466 64 | |
| Expense fund | 1,596 90 | $24,063 54 |
| Dues and per capita tax: | | |
| General fund | | 1,550 90 |
| Certificates and donations: | | |
| War orphan fund | $102 00 | |
| General fund | 23 90 | 125 90 |
| Total received from members | | $25,740 34 |
| Gross interest | | 8,455 30 |
| Sale of lodge supplies | | 127 10 |
| Charter fees | | 30 00 |
| Transfer from beneficiary expense fund | | 778 50 |
| Total income | | $35,131 24 |
| Amount carried forward | | $184,956 14 |

### DISBURSEMENTS.

| | | |
|---|---|---|
| Total benefits paid | $15,500 00 | |
| Commissions and fees paid to organizers | 70 00 | |
| Salaries of officers | 840 00 | |
| Other compensation of officers | 285 00 | |
| Salaries and other compensation of committees | 68 00 | |
| Fees paid to supreme medical examiner | 72 50 | |
| Traveling and other expenses of officers, trustees and committees | 278 18 | |
| Insurance Department fees | 10 00 | |
| Rent | 120 00 | |
| Advertising, printing and stationery | 122 00 | |
| Postage, express, telegraph and telephone | 126 58 | |
| Lodge supplies | 66 23 | |
| Official publication | 200 00 | |
| Supreme lodge per capita tax | 179 65 | |
| Premium on bonds | 55 00 | |
| Valuation | 85 00 | |
| Premium on certificates | 580 00 | |
| Expense of conventions | 110 00 | |
| Support of war orphans | 102 00 | |
| Transfer to general fund | 778 50 | |
| Total disbursements | | $19,648 84 |
| Balance | | $165,307 30 |
| Balance at end of year: | | |
| Reserve fund | $164,228 46 | |
| General fund | 1,078 84 | |
| Total | | $165,307 30 |

Summary of transfers:

| | |
|---|---|
| June 30, 1920, Beneficiary Expense fund to General fund | $778 50 |
| December 31, 1920, Beneficiary Expense fund to General fund | 818 40 |
| December 31, 1920, Beneficiary Expense fund to Reserve fund | 11,966 64 |



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LEDGER ASSETS.

| | | |
|---|---|---|
| Mortgage loans on real estate | $112,800 00 | |
| Book value of bonds | 39,370 70 | |
| Deposits in trust companies and banks not on interest | 13,045 48 | |
| Other ledger assets: | | |
| Balance cash in investment fund | 91 12 | |
| Total ledger assets | | $165,307 30 |

EXHIBIT OF CERTIFICATES.

| | *No.* | *Amount.* |
|---|---|---|
| Benefit certificates in force December 31, 1919 | 1,308 | $1,256,633 00 |
| Benefit certificates written during the year | 115 | 103,750 00 |
| Benefit certificates received by transfer during the year | 5 | 5,000 00 |
| Totals | 1,428 | $1,365,383 00 |
| Deduct terminated, decreased or transferred during the year | 56 | 52,500 00 |
| Total benefit certificates in force December 31, 1920 | 1,372 | $1,312,883 00 |
| Benefit certificates terminated by death during the year | 11 | $10,500 00 |
| Benefit certificates terminated by lapse reported during the year | 40 | 37,000 00 |
| Benefit certificates transferred reported during the year | 5 | 5,000 00 |

## GRAND LODGE OF WASHINGTON, A. O. U. W.

Incorporated, January 31, 1907. Commenced Business, January 31, 1879.
Home Office, 4171 Arcade Building, Seattle, Washington.

OFFICERS.

President, J. F. Fogarty. Vice President, J. W. Brown.
Secretary, J. H. Hemer. Treasurer, J. L. Wadsworth.
Actuary, Abb Landis.

STATEMENT.

| | | |
|---|---|---|
| Balance from previous year: | | |
| Mortuary funds | $1,189 18 | |
| Reserve funds | 655,116 06 | |
| Expense funds | 11,887 51 | |
| Total | | $668,192 75 |

INCOME.

| | | |
|---|---|---|
| Assessments or premiums | $190,273 26 | |
| Membership fees actually received | 527 00 | |
| Dues and per capita tax | 11,111 05 | |
| Total received from members | | $201,911 31 |
| Gross interest on mortgage loans | | 42,165 12 |
| Sale of lodge supplies | | 147 60 |
| Certificates changed | | 78 50 |
| Interest | | 723 00 |
| Advertising | | 350 00 |
| Total income | | $245,376 03 |
| Amount carried forward | | 913,568 78 |

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## DISBURSEMENTS.

| | | |
|---|---|---|
| Death claims | $183,753 22 | |
| Commissions and fees paid to deputies and organizers | 2,326 00 | |
| Salaries of deputies and organizers | 6,501 08 | |
| Salaries of officers and trustees | 5,880 00 | |
| Salaries and other compensation of committees | 339 00 | |
| Salaries of office employees | 1,145 70 | |
| Salaries and fees paid to supreme medical examiners | 312 27 | |
| Traveling and other expenses of officers, trustees and committees | 590 55 | |
| Insurance department fees | 10 00 | |
| Rent | 1,170 00 | |
| Advertising, printing and stationery | 895 12 | |
| Postage, express, telegraph and telephone | 216 39 | |
| Lodge supplies | 190 72 | |
| Official publication | 2,010 06 | |
| Legal expense in litigating claims | 94 50 | |
| Furniture and fixtures | 221 30 | |
| Taxes, repairs and other expenses on real estate | 20 02 | |
| Miscellaneous | 399 90 | |
| Court costs | 660 83 | |
| Total disbursements | | $206,736 66 |
| Balance | | $706,832 12 |
| **Balance at end of year:** | | |
| Mortuary funds | $17,709 22 | |
| Reserve funds | 686,620 35 | |
| Expense funds | 2,502 55 | |
| Total | | $706,832 12 |
| **Summary of transfers:** | | |
| April 23, 1920, from Emergency fund to Beneficiary fund | | $10,000 00 |

## LEDGER ASSETS.

| | | | |
|---|---|---|---|
| Mortgage loans on real estate | | $682,461 23 | |
| Cash in Association's office | $200 00 | | |
| Deposits in trust companies and banks not on interest | 24,170 89 | 24,370 89 | |
| Total ledger assets | | | $706,832 12 |

## NON-LEDGER ASSETS.

| | | |
|---|---|---|
| Interest due and accrued on mortgages | $15,976 78 | |
| Assessments actually collected by subordinate lodges not yet turned over to Supreme lodge | 17,398 00 | |
| All other assets: | | |
| Liens against certificates on account of half cash deductions | 305,515 60 | |
| Total | | 338,890 38 |
| Total admitted assets | | $1,045,722 50 |

## LIABILITIES.

None.

## EXHIBIT OF CERTIFICATES.

| | *No.* | *Amount.* |
|---|---|---|
| Benefit certificates in force December 31, 1919 | 5,699 | $9,275,500 00 |
| Benefit certificates written during the year | 517 | 665,000 00 |
| Totals | 6,216 | $9,940,500 00 |
| Certificates terminated during the year | 381 | 541,500 00 |
| Total benefit certificates in force December 31, 1920 | 5,835 | $9,399,000 00 |
| Benefit certificates terminated by death reported during year | 109 | 203,000 00 |
| Certificates lapsed | 272 | 338,500 00 |

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## GRAND LODGE OF WASHINGTON, ORDER OF SONS OF HERMAN.

Incorporated, September, 1894. Commenced Business, July 23, 1893.
Home Office, 1335 First Avenue, Seattle, Washington.

### OFFICERS.

President, William Dreesen. Secretary, G. Rheinlander.

### STATEMENT.

| | | |
|---|---|---|
| Balance from previous year | | $54,919 43 |
| **INCOME.** | | |
| Assessments | $4,713 15 | |
| Dues and per capita tax | 1,018 20 | |
| Total received from members | | $5,731 35 |
| Gross interest on mortgage loans | | 1,751 75 |
| Gross interest on bonds | | 1,119 58 |
| Gross rents from association's property | | 180 00 |
| Sale of lodge supplies | | 46 70 |
| Total income | | $8,829 38 |
| Amount carried forward | | $63,748 81 |
| **DISBURSEMENTS.** | | |
| Total benefits paid | $4,500 00 | |
| Commissions and fees paid to deputies and organizers | 34 00 | |
| Salaries of officers and trustees | 160 00 | |
| Salaries and other compensation of committees | 85 60 | |
| Other compensation of office employees | 480 00 | |
| Salaries and fees paid to Supreme Medical Examiners | 15 00 | |
| Traveling expenses of Grand President | 157 50 | |
| Insurance department fees | 10 00 | |
| Advertising, printing and stationery | 241 60 | |
| Postage, express, telegraph and telephone | 13 00 | |
| Official publication | 330 00 | |
| Expense of Supreme Lodge meeting | 740 65 | |
| Taxes, repairs and other expenses on real estate | 101 41 | |
| All other disbursements: | | |
| Bonds of Grand Officers | 46 50 | |
| Assistance given member | 75 00 | |
| Total disbursements | | $6,990 26 |
| Balance | | $56,758 55 |
| **LEDGER ASSETS.** | | |
| Book value of real estate | $3,020 00 | |
| Mortgage loans on real estate | 24,050 00 | |
| Book value of bonds | 26,200 00 | |
| Cash in association's office | 1,828 55 | |
| Other ledger assets: Real estate sold under contract | 1,660 00 | |
| Total ledger assets | | $56,758 55 |

### EXHIBIT OF CERTIFICATES.

| | *No.* | *Amount.* |
|---|---|---|
| Benefit certificates in force December 31, 1919 | 577 | $288,500 00 |
| Benefit certificates written during the year | 14 | 7,000 00 |
| Totals | 591 | $295,500 00 |
| Deduct terminated, decreased or transferred during the year | 40 | 20,000 00 |
| Total benefit certificates in force December 31, 1920 | 551 | $275,500 00 |

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## THE GRAND AERIE OF THE FRATERNAL ORDER OF EAGLES.

**Insurance Department, Seattle, Washington.**

Charter Granted, December 9, 1918.
Home Office, 200 Gumbel Bldg., Kansas City, Missouri.

SUPREME OFFICERS.

Grand Worthy President, Elbert D. Weed. Grand Secretary, J. S. Parry.
Grand Worthy Vice President, John M. Morin.
Grand Treasurer, Joseph H. Dowing. Actuary, Abb Landis.

STATEMENT

| | | |
|---|---|---|
| Balance from previous year: | | |
| Mortuary fund | $15,316 25 | |
| Expense fund | 906 48 | |
| Total | | $16,222 73 |
| Membership fees actually received | $32,042 82 | |
| Medical examiner's fees actually received | 83 50 | |
| Total received from members | | $32,126 32 |
| Deduct payments returned to applicants and members | | 19 28 |
| Net amount received from members | | $32,107 04 |
| Gross interest on bonds | | 570 00 |
| Gross interest on deposits in trust companies and banks | | 110 40 |
| Total income | | $32,787 44 |
| Amount carried forward | | $49,010 17 |

DISBURSEMENTS.

| | | |
|---|---|---|
| Death claims | $12,500 00 | |
| Salaries of deputies and organizers | 2,850 13 | |
| Salary of Actuary | 2,250 00 | |
| Salaries of officers and trustees | 166 64 | |
| Salaries of office employees | 2,819 00 | |
| Salaries and fees paid to Supreme Medical Examiners | 321 50 | |
| Salaries and fees paid to Subordinate Medical Examiners | 373 00 | |
| Traveling and other expenses of officers, trustees and committees | 1,363 17 | |
| For collection and remittance of assessments and dues | 973 24 | |
| Insurance department fees | 618 40 | |
| Rent | 167 50 | |
| Advertising, printing and stationery | 1,314 64 | |
| Postage, express, telegraph and telephone | 525 50 | |
| Other legal expenses | 933 32 | |
| Furniture and fixtures | 23 68 | |
| Audit of records | 90 00 | |
| Total disbursements | | $27,289 72 |
| Balance | | $21,720 45 |
| Balance at end of year: | | |
| Mortuary fund | $18,353 13 | |
| First Mortuary fund | 1,698 29 | |
| Expense fund | 1,669 03 | |
| Total | | $21,720 45 |
| Summary of Transfers: | | |
| May 24, 1920, Expense fund to Mortuary fund | | $110 10 |

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## LEDGER ASSETS.

| | | |
|---|---|---|
| Book value of bonds | $12,000 00 | |
| Deposits in trust companies and banks on interest | 9,720 45 | |
| Total ledger assets | | $21,720 45 |

## NON-LEDGER ASSETS.

| | | |
|---|---|---|
| Interest on bonds, accrued | $142 50 | |
| Total interest accrued | | $142 50 |
| Assessments actually collected by subordinate lodges not yet turned over to Supreme Lodge | | $2,557 00 |
| Gross assets | | $24,419 95 |

## LIABILITIES.

| | |
|---|---|
| Death claims due and unpaid | $2,000 00 |
| Salaries, rents, expenses, commissions, etc., due and accrued | 1,170 41 |
| Advance assessments | 4,241 01 |
| Total | $7,411 42 |

## INSURANCE IN FORCE.

| | *No.* | *Amount.* |
|---|---|---|
| Amount of insurance in force December 31, 1919 | 627 | $716,000 00 |
| Insurance written during the year | 880 | 1,068,000 00 |
| Insurance renewed during the year | 6 | 6,500 00 |
| Total | 1,513 | $1,790,500 00 |
| Insurance terminated, decreased or transferred | 123 | 134,000 00 |
| Insurance in force December 31, 1920 | 1,390 | 1,656,500 00 |
| Insurance terminated by death during the year | 13 | 16,500 00 |
| Insurance terminated by lapse during the year | 110 | 117,500 00 |

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# Fraternal Fire Insurance Societies

OF THE

## STATE OF WASHINGTON

ABSTRACTS COMPILED FROM THE ANNUAL STATEMENTS OF THE FRATERNAL FIRE INSURANCE SOCIETIES, ORGANIZED UNDER THE LAWS OF THE STATE OF WASHINGTON, SHOWING THEIR CONDITION ON THE 31ST DAY OF DECEMBER, 1920.

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## FARMERS UNION CO-OPERATIVE MUTUAL FIRE INSURANCE COMPANY.

**Home Office, Spokane, Washington.** **Commenced Business, April 6, 1917.**

OFFICERS.

**President, A. A. Elmore.** **Secretary, A. D. Cross.**

**Treasurer, A. D. Cross.**

STATEMENT.

| | | |
|---|---|---|
| Amount of assets December 31, 1919 | | $1,528 95 |
| **INCOME.** | | |
| Total amount received with applications for insurance during the year | $1,367 57 | |
| Total amount received from assessments levied during year | 275 45 | |
| Received from all other sources | 1 57 | |
| Total income during year | | $1,644 59 |
| Sum of both amounts | | $3,173 54 |
| **DISBURSEMENTS.** | | |
| Total amount paid for losses during year | None | |
| Total amount paid officers and trustees | $400 00 | |
| Total amount paid agents during year | 149 24 | |
| Total amount of all other expenditures | 481 83 | |
| Total disbursements | | $1,031 07 |
| Balance | | $2,142 47 |
| **ASSETS.** | | |
| Cash in office and banks | $1,867 67 | |
| Premiums and assessments in process of collection | 99 80 | |
| Value of office furniture | 175 00 | |
| Total assets | | $2,142 47 |
| **LIABILITIES.** | | |
| Unpaid commissions | $20 15 | |
| Total liabilities | | $20 15 |
| **MISCELLANEOUS QUESTIONS.** | | |
| Total amount of property at risk at end of previous year | | $906,006 00 |
| Total amount of risks added during year | | 301,090 00 |
| Total amount of risks cancelled, withdrawn or terminated during year | | 84,712 00 |
| Total amount of property at risk December 31, 1920 | | 1,122,384 00 |
| Largest amount of insurance on any single risk | | 6,000 00 |

## FRATERNAL BENEFICIAL ASSOCIATION.

Home Office, Tekoa, Washington.

OFFICERS.

**President, Henry Treede.** **Vice President, Henry Wittorf.**

**Secretary, G. Engelland.** **Treasurer, G. Engelland.**

STATEMENT.

| | |
|---|---|
| Amount of assets December 31, 1919 | $657 83 |

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INCOME.

| | | |
|---|---|---|
| Total amount received from assessments levied during year | $5,537 70 | |
| Total income during year | | $5,537 70 |
| Sum of both accounts | | $6,195 52 |

DISBURSEMENTS.

| | | |
|---|---|---|
| Total amount paid for losses during year | $4,720 70 | |
| Total amount paid officers and trustees (secretary and treasurer) | 300 00 | |
| Total amount of all other expenditures | 378 11 | |
| Total disbursements | | $5,398 81 |
| Balance | | $796 72 |

ASSETS.

| | | |
|---|---|---|
| Cash in banks | $796 72 | |
| Total assets | | $796 72 |

LIABILITIES.

(None)

MISCELLANEOUS QUESTIONS.

| | |
|---|---|
| Total amount of property at risk at end of previous year | $2,616,965 00 |
| Total amount of risks added during year | 530,112 00 |
| Total amount of risks cancelled, withdrawn or terminated during the year | 165,000 000 |
| Total amount of property at risk December 31, 1920 | 2,982,077 00 |
| Largest amount of insurance on any single risk | 11,000 00 |

## WASHINGTON FIRE RELIEF ASSOCIATION.

Organized, April 19, 1894. Commenced Business, 1913.

Home Office, Blaine, Washington.

OFFICERS.

President, P. O. Aune Treasurer, Ed. J. Stevens.

Secretary, C. E. Flint.

STATEMENT.

| | | |
|---|---|---|
| Amount of assets December 31, 1919 | | $14,051 42 |

INCOME.

| | | |
|---|---|---|
| Total amount received with applications for insurance during year | $10,424 93 | |
| Total amount received from assessments levied during year | 8,971 77 | |
| Total income during the year | | $19,396 70 |
| Sum of both accounts | | $33,448 12 |

DISBURSEMENTS.

| | | |
|---|---|---|
| Total amount paid for losses during year | $17,415 60 | |
| Total amount paid officers and trustees | 2,961 17 | |
| Total amount of all other expenditures | 1,110 09 | |
| Total amount paid office help | 115 00 | |
| Total disbursements | | $21,601 86 |
| Balance | | $11,846 26 |

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## ASSETS.

| | | |
|---|---|---|
| Cash in banks | $431 51 | |
| Loans on bonds and other securities | 11,114 75 | |
| Value of office furniture | 300 00 | |
| Total assets | | $11,846 26 |

## LIABILITIES.

| | | |
|---|---|---|
| Borrowed money | $2,000 00 | |
| Total liabilities | | $2,000 00 |

## MISCELLANEOUS QUESTIONS.

| | |
|---|---|
| Total amount of property at risk at end of previous year | $6,659,508 00 |
| Total amount of risks added during year | 3,010,339 00 |
| Total amount of risks cancelled, withdrawn or terminated during the year | 732,573 00 |
| Total amount of property at risk December 31, 1920 | 8,937,274 00 |
| Largest amount of insurance on any single risk | 8,000 00 |

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# Title Insurance Companies

OF THE

## STATE OF WASHINGTON

ABSTRACTS COMPILED FROM THE ANNUAL STATEMENTS OF THE TITLE INSURANCE COMPANIES ORGANIZED UNDER THE LAWS OF THE STATE OF WASHINGTON, SHOWING THEIR CONDITION ON THE 31ST DAY OF DECEMBER, 1920.

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## MASON COUNTY ABSTRACT & TITLE COMPANY.

Incorporated, September 7, 1909. Commenced Business, September 7, 1909.
Home Office, Shelton, Washington.

### OFFICERS.

President, Alden C. Bayley. Vice-President, M. E. Bayley.
Secretary-Treasurer, L. G. Fredson.

### DIRECTORS.

Alden C. Bayley, M. E. Bayley, L. G. Fredson.

### STATEMENT.

Year Ending December 31, 1920.

| | | |
|---|---|---|
| Authorized capital stock paid in | $5,000 00 | |
| Amount of ledger assets, December 31, 1919 | | $19,800 79 |

### INCOME.

| | | |
|---|---|---|
| Guaranteed certificates of title | $17 00 | |
| Title insurance premiums | 1,509 25 | |
| Income from all other sources: | | |
| Abstracts, maps, safety deposit and general income from Title Plant | 4,189 79 | |
| Total income during year 1920 | | $5,716 04 |
| Sum of both amounts | | $25,516 83 |

### DISBURSEMENTS.

| | | |
|---|---|---|
| Salaries, fees and all other compensation of officers, directors and office employees | $3,719 65 | |
| Annual deposit fee paid state treasurer | 10 55 | |
| Adjustment on book value of real estate | 2,000 00 | |
| Old accounts charged off books | 3 55 | |
| All other disbursements: | | |
| General expenses, taxes, insurance, etc. | 930 55 | |
| Total disbursements | | $6,664 30 |
| Balance | | 18,852 53 |

### ASSETS.

| | | |
|---|---|---|
| Securities on deposit with state treasurer | $10,550 00 | |
| Cash in office | 15 00 | |
| Cash in bank | 1,246 68 | |
| Accounts receivable | 540 85 | |
| Title Plant | 6,500 00 | |
| Total ledger assets December 31, 1920 | | $18,852 53 |

### LIABILITIES.

| | | |
|---|---|---|
| Capital actually paid up | $5,000 00 | |
| Surplus over liabilities | 13,852 53 | |
| Surplus as regards policy holders | | $18,852 53 |

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## NORTHWESTERN TITLE INSURANCE COMPANY.

**(Formerly Spokane Title Company.)**

Incorporated, 1899. Commenced Business, June 8, 1911.

Home Office, Title Building, Spokane, Washington.

### OFFICERS.

President, W. H. Winfree. Treasurer, J. Frank Jefferson.
Vice President, F. L. Taylor. Secretary, Ex-Officio, F. L. Taylor.
Vice President, Walter G. Merryweather.

### DIRECTORS.

Edwin T. Coman, Eugene B. Favre, R. Insinger, Arthur D. Jones, Conner Malott, Walter G. Merryweather, R. R. Rogers, R. L. Rutter, F. L. Taylor, W. G. C Wakefield, W. H. Winfree.

### STATEMENT.

| | | |
|---|---|---|
| Amount of capital paid up in cash | $250,000 00 | |
| Amount of ledger assets, December 31, 1919 | | $313,234 53 |

### INCOME.

| | | |
|---|---|---|
| Premiums | $53,505 15 | |
| Abstracts | 32,558 35 | |
| Interest mortgage loans | 3,993 57 | |
| Sundry interest | 2,936 74 | |
| Conveyancing and escrow fees | 1,297 97 | |
| Daily title sheet bulletin | 113 17 | |
| Information fees | 66 30 | |
| Total | $94,471 25 | |
| Less agency commissions | $2,052 70 | |
| Less title reports (loss) | 1,675 50 | 3,728 20 |
| Total income | | $90,743 05 |
| Total | | $403,977 58 |

### DISBURSEMENTS.

| | |
|---|---|
| Salaries | $50,456 03 |
| Rents | 2,087 40 |
| Supplies and general expenses | 14,215 22 |
| Taxes | 3,321 40 |
| Loss from title insurance | 140 17 |
| Other losses and depreciation | 2,794 92 |
| Dividends paid stockholders | 7,464 00 |
| Total disbursements | $80,479 14 |
| Balance | $323,498 44 |

### ASSETS.

| | |
|---|---|
| Real estate mortgage loans | $69,000 00 |
| Bonds and securities (except mortgage loans and U. S. bonds | 15,000 00 |
| U. S. Liberty bonds | 16,200 00 |
| Real estate contracts | 7,528 68 |
| Title building lease | 2,339 75 |
| Plant | 188,000 00 |
| Furniture and fixtures | 3,167 82 |
| Law library | 2,480 05 |
| Accounts and bills receivable | 13,556 94 |
| Internal revenue stamps | 261 13 |
| Cash in office | 1,086 96 |
| Cash in bank | 4,877 11 |
| Total assets | $323,498 44 |

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LIABILITIES.

| | | |
|---|---|---|
| Title insurance reserve fund | $10,654 41 | |
| Current bills and bonus | 1,125 57 | |
| Tax reserve fund | 570 00 | |
| Dividends declared and unpaid | 156 00 | |
| Title Guaranty Company—Dividend account for stockholders | 174 40 | |
| Plant reserve | 48,000 00 | |
| Total liabilities except capital | | $60,680 38 |
| Capital actually paid up in cash | $250,000 00 | |
| Surplus over all liabilities | 12,818 06 | |
| Surplus as regards policyholders | | $262,818 06 |
| Total | | $323,498 44 |

INSURANCE WRITTEN AND EXPIRED DURING 1920.

| | *General Form.* | *Mortgages.* | *Owners & Spec.* | *Total.* |
|---|---|---|---|---|
| Outstanding December 31, 1919 | $11,173,105 45 | $7,027,354 54 | $14,603,977 50 | $32,804,437 49 |
| Written during 1920 | 9,156,791 51 | 923,700 00 | 34,650 00 | 10,115,141 51 |
| Totals | $20,329,896 96 | $7,951,054 54 | $14,638,627 50 | $42,919,579 00 |
| Expired during 1920 | 3,048,294 00 | 221,150 00 | 1,761,410 00 | 5,030,854 00 |
| Outstanding December 31, 1920 | $17,281,602 96 | $7,729,904 54 | $12,877,217 50 | $37,888,725 00 |
| Securities on deposit with state treasurer December 31, 1920 | | | | $91,500 00 |
| Income from Title Insurance during the year | | | | $53,505 15 |

## WASHINGTON TITLE INSURANCE COMPANY.

**Incorporated** April 26, 1911 Commenced Business, June 30, 1911.
Home Office, 816 Second Avenue, Seattle, Washington.

OFFICERS.

**President**, Worrall Wilson. **Secretary**, Charlton L. Hall.
**Treasurer**, L. S. Booth.
**Vice Presidents**, L. S. Booth, H. S. Tremper, E. P. Tremper.
**Manager**, E. P. Tremper.

DIRECTORS.

L. S. Booth, E. L. Blaine, C. L. Hall. Paul Harper, Earle R. Jenner, A. F. Bailey, R. H. Parsons, Charles K. Poe, E. P. Tremper, H. S. Tremper, Worral Wilson.

| | | |
|---|---|---|
| Amount of ledger assets December 31, 1919 | | $609,368 11 |

INCOME.

| | | |
|---|---|---|
| Income from Title Insurance premiums | $185,196 85 | |
| Income from Abstract department | 115,021 51 | |
| From miscellaneous sources | 4,151 23 | |
| Interest on securities | 13,082 56 | |
| Rent received | 492 29 | |
| Income from agencies | 854 21 | |
| Tax investment fund | 4,137 43 | |
| Income from note | 12,500 00 | |
| Total | | $335,436 08 |
| Amount forward | | $944,804 19 |

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## DISBURSEMENTS.

| | | |
|---|---|---|
| Title plant expense | $177,849 37 | |
| Dividends paid | 40,000 00 | |
| Salaries | 34,997 85 | |
| State and Federal tax account | 509 80 | |
| Income tax | 12,945 31 | |
| Printing stationery and supplies | 2,282 39 | |
| Title insurance losses | 1,268 83 | |
| Taxes on real estate | 1,037 26 | |
| Commissions | 4,881 48 | |
| Interest paid | 882 62 | |
| Legal services | 958 35 | |
| Advertising | 3,106 73 | |
| Miscellaneous | 6,569 17 | |
| Loss on real estate sale | 13 45 | |
| Personal property tax account | 3,142 43 | |
| Plant obsolescence | 20,498 37 | |
| Total | | $310,943 41 |
| Balance | | $633,860 78 |

## ASSETS.

| | |
|---|---|
| Cash | $22,546 94 |
| Accounts receivable | 50,910 78 |
| Stocks and bonds | 233,441 70 |
| Plant | 315,000 00 |
| Real estate owned | 11,961 36 |
| Total ledger assets | $633,860 78 |

## NON-LEDGER ASSETS.

| | |
|---|---|
| Accrued interest on securities | 2,707 82 |
| Total | $636,568 60 |

## LIABILITIES.

| | |
|---|---|
| Capital stock | $500,000 00 |
| Special reserve | 65,277 17 |
| Surplus account | 25,000 00 |
| Personal property tax reserve | 2,790 00 |
| Income tax reserve | 14,252 95 |
| Bills payable | 12,500 00 |
| Current bills | 1,058 30 |
| Resources over liabilities | 15,690 18 |
| Total liabilities | $636,568 60 |
| Amount and character of risks written during the year: | |
| Owners' and purchasers' policies | $18,037,593 25 |
| Mortgagees' policies | 6,096,555 64 |
| Total | $24,134,148 89 |
| Title insurance expired during year: | |
| Owners and purchasers | $4,257,637 00 |
| Mortgagees' | 842,817 00 |
| Total | $5,100,454 00 |
| Losses incurred and paid during year | $1,268 83 |

There were no claims for losses which had been presented and were unsettled at the end of the year 1920.

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STATE OF WASHINGTON

# Sixteenth Biennial Report

OF THE

# Commissioner of Public Lands

TO THE

## LEGISLATURE OF THE STATE OF WASHINGTON

October 1, 1918, to September 30, 1920

CLARK V. SAVIDGE
Commissioner of Public Lands

SEVENTEENTH REGULAR SESSION
1921

OLYMPIA
FRANK M. LAMBORN PUBLIC PRINTER
1920

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Olympia, Washington, October 1, 1920.

To the Governor of the State of Washington.

Sir: I have the honor to submit herewith the Sixteenth Biennial Report of the Department of Public Lands for the biennial period ending September 30, 1920.

Respectfully Yours,

CLARK V. SAVIDGE,
Commissioner of Public Lands.

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## SELECTIONS APPROVED.

The most important matter I have to bring to the attention of your Honorable Body is the securing of the approval by the Federal Government of the state's pending selection lists, covering approximately 125,000 acres of land. Some of this land was selected as long ago as 1900 and, despite the efforts made by my predecessors and myself from time to time, the Government refused to approve them, giving as the reason, the so-called "Whitney Decision," wherein our State Supreme Court held, in substance, that the original grant of sections 16 and 36 in every township made to the state by the Enabling Act, could not be modified by any subsequent act of Congress, and that these sections were absolutely the property of the state, notwithstanding their inclusion in forest, military or other U. S. reservations or homestead entries. When it is noted that the state had used as "base" for its selections many sections supposedly lost to the state by these various causes it will be seen why the government assumed its position.

The matter was brought to a final issue by a letter which I received from the Commissioner of the General Land Office in 1919, wherein he threatened "to take immediate steps to eliminate the selections from the records." I asked for and was granted a hearing, and proceeded to Washington, accompanied by Attorney General Thompson. The result of the conference was that the state was given time to institute such action in the Supreme Court of this state as might be necessary to obtain decisions to the effect that the state is entitled to make selections of indemnity lands under the provisions of the Act of February 28, 1891, and that the Commissions of Public Lands has power to make such selections.

Pursuant to this agreement, the Attorney General brought an action against the Land Commissioner, and the case of Thompson vs. Savidge went to the State Supreme Court. The Attorney General sought to prohibit the Land Commissioner from making selections in lieu of those sections 16 and 36, found to lie within the several national reservations, and incidentally alleged his doubts of the commissioner's authority to make any selections at all. The State Supreme Court, however, upheld the Land Commissioner's selections and his right to select, reversing themselves as to the Whitney decision, and the result is that the General Land Office is approving the state's selections as rapidly as possible, and the school grant will ultimately be richer by at least 125,000 acres of valuable lands.

The decision of the State Supreme Court, in the case of Thompson vs. Savidge, is one of the most important rendered since statehood. It has made possible the approval of state selection lists, some of which have been pending for twenty years, and provides the means of completing and satisfying the original school land grant. If the state had lost these pending selections, there would have been no other lands available to take in their place.

The selections so recently patented, and those soon to be approved, if computed at the average price at which state lands have been sold, namely $23.00 per acre, will enrich the school fund in the amount of approximately $3,000,000.00. This is not an unreasonable expectation, as the state's selections include some of the most valuable timbered lands in such heavily timbered territories as Whatcom and Skagit Counties and the Olympic Peninsula.

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The selections approved since the reversal of the Whitney decision are as follows:

| Land District. | Acres. |
|---|---|
| Waterville | 30,466.58 |
| Yakima | 47,757.32 |
| Seattle | 7,573.79 |
| Vancouver | 120.00 |
| Spokane | 80.00 |
| Total | 85,997.69 |

The pending unapproved selections (including 1,120 acres selected during the past year) are as indicated:

| Land District. | Acres. |
|---|---|
| Seattle | 26,961.64 |
| Spokane | 1,407.72 |
| Walla Walla | 564.18 |
| Waterville | 1,835.22 |
| Vancouver | 3,427.16 |
| Yakima | 4,358.46 |
| Total | 38,574.38 |

These pending selections must not be confused with the selections authorized under the Land Exchange agreement with the Federal Government. This last arrangement might be characterized as a "trade" by which the U. S. Government gives to the State of Washington certain blocks of land on the edges of its forest reserves in exchange for the school sections scattered through the reserves.

Our pending selection lists cover lands given to the state as payment for the school sections which were lost by homestead entry, nature loss, Indian allotments and the like. The Land Exchange will be completed very shortly, and will satisfy the state for its school sections in the forest reserves but we may continue making indemnity selections indefinitely, so long as there is any loss to satisfy and any government lands to be had.

## EXCHANGE OF LANDS.

I am pleased to report that the exchange of lands, by which the state is to receive practically one-half million acres of timber land from the government forests of this state, to reimburse the common school grant for lands lost to it by the establishment of the forest reserves, is practically completed. The cruising of the lands has been finished, and the blocks, which the state is to receive from the Federal Government, have been agreed upon. While the numerous details incident to this transfer of more than six hundred sections of land will not be completed for some little time, before your Honorable Body meets next January, lists representing several of the blocks, will be in the hands of the Department of the Interior for passing of title to the state.

I can not refrain from giving expression to the great pleasure I feel in writing this part of my biennial report. This exchange is the largest matter of its kind yet handled by the Federal Government, and while I have been very happy in the work, because of the service it has been my privilege to render to the common schools of our state, it has not been free from respon-

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sibility. When it is remembered that the state has averaged approximately $23.00 per acre for lands disposed of since statehood, some idea can be had of the amount of wealth represented by this transfer.

### University Exchange.

The exchange of lands between the university and the common school grant, authorized by Chapter 66 of the Laws of 1917, which has been delayed because of legal obstacles, including the approval of Congress, is now under way. This act provided for the exchange of the land holdings of the University for a tract in the Snoqualmie forest, now being received for the common school grant in the pending land exchange, in order that the University might have a demonstration forest. As soon as the final legal obstacle was removed, which was not until August of this year, work was begun on the cruising of the University's holdings. The cruising will be finished next summer and a final report ready for the next session of the Legislature.

## PARK SITES.

Acting under authority given me by the last legislature, I have formally reserved a number of park sites and have made selections of other desirable sites to be reserved when conditions permit. Certain of these selected sites are under lease at present, but notations have been made upon the tract books of my office to insure their reservation when the leases have expired.

The reservation of these tracts will preserve from destruction some of our fine trees, now rapidly disappearing, as well as provide attractive camping grounds for tourists. With this thought in mind, I shall submit to your Honorable Body a request for authority to reserve a strip on each side of and paralleling any highway passing through a body of state timber.

The following park sites have been selected, although formal reservation has not, in all cases, been made:

### Clarke County.

Section 16, township 5 north, range 3 east. Five acres, described as the S½ of SW¼ of SE¼ of NW¼ of this section, located just north of Amboy.

### Grays Harbor County.

Section 36, township 19 north, range 7 west. That part of the NE¼ of SE¼ lying south and east of the county road.

Section 16, township 17 north, range 9 west. Five acres in the southwest of the SW¼ of SE¼ bordering on Boone street, Aberdeen. On Westport Highway.

### King County.

Section 36, township 23 north, range 9 east. Five acres in the SW¼ of SW¼. On the Sunset Highway.

Section 31, township 23 north, range 3 east. Five acres in the SW¼ of SW¼, bordering road on east side of tract. Vashon Island.

Section 16, township 25 north, range 6 east. 3.92 acres, in the SE¼ of SE¼ on south side of road. On main traveled highway from Seattle to North Bend.

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**Mason County.**

Section 36, township 23 north, range 4 west. All that portion of lot 1 which is located east of the state road, and including all tide lands in front of said lot 1. On Olympic Highway.

Section 36, township 22 north, range 3 west. Three acres in northwest corner of lot 1, bordering on Hood Canal and on the Navy Yard Highway.

**Okanogan County.**

Section 7, township 38 north, range 27 east. Located in lot 3, on Whitestone Lake.

**Pierce County.**

Section 36, township 18 north, range 3 east. A strip of land lying on each side of the county road (now National Park Highway) being 165 feet in width and 660 feet in length, located in the S½ of NE¼ and N½ of SE¼.

**Spokane County.**

Section 16, township 24 north, range 45 east. Located in the NW¼ of NW¼ on a county road and creek.

So far, no method of marking these park sites has been adopted, nor have any special surveys been made, mainly on account of lack of funds. Since these sites will add so much to the beauty and attractiveness of our highways, serve as a means of preserving specimens of the state's timber, and contribute to the comfort of the tourist travel, it seems only necessary and fitting that sufficient funds should be set aside to enable this department to make surveys and file plats of these park sites and to evidence their reservation by appropriate markers.

## ASSESSMENTS FOR RECLAMATION.

I call your especial attention to the passage by the last legislature, of chapter 164 of the Laws of 1919, authorizing the Commissioner of Public Lands to permit state lands to be included in irrigation districts, in order that they may bear their share of the cost of the irrigation project, which act has proven to be one of the most important pieces of legislation passed by the legislature in recent years.

This act imposes a great responsibility upon this department, due to the fact that, in order to deal with these requests, it is necessary to have an inspector make an examination of each parcel of state land within the project and report upon its character and as to whether or not it will stand the charges to be placed against it. When it is remembered that during the past year requests have been received for the inclusion of 113,900.55 acres of land within the boundaries of twelve districts, and that the cost of reclaiming land by irrigation varies from perhaps $60 to $200 per acre. some idea of the responsibility imposed upon the commissioner by this act can be had.

In addition to the amount of work and expense required to have the lands inspected and reports filed, the engineering department is called upon to prepare plats showing the boundaries of the district, etc. and lists of the lands and areas affected. The following table shows the irrigation districts

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formed pursuant to said act during the present biennium, together with acreage of state lands involved:

| District. | Open Lands. Acres. | Lands Under Contract. Acres. |
|---|---|---|
| Columbia Basin Irrigation District | 74,286.89 | 15,383.91 |
| Franklin County Irrigation District No. 1 | 100.00 | ..... |
| *Fruit Land Irrigation District | 179.95 | 20.00 |
| *Kahlotus Irrigation District | 35.00 | ..... |
| *Methow-Okanogan Irrigation District | 7,659.50 | 3,146.57 |
| Methow Reclamation District | 3,850.00 | 40.00 |
| *Roza Unit | 2,960.00 | 1,320.00 |
| *White Bluffs and Hanford Irrigation Dist. (Priest Rapids Irrigation District) | 10,789.50 | 1,450.00 |
| *White Salmon Irrigation District | 300.00 | ..... |
| *White-Stone Reclamation District | 3,619.71 | 2,088.35 |
| Wolf Creek Irrigation District | No state lands in district. | |
| Kittitas Irrigation District | 10,120.00 | 1,840.00 |
| Total | 113,900.55 | 25,288.83 |
| * Consent given | 25,543.66 | 8,024.92 |

## TRESPASS CASES.

During this biennium, trespasses committed on state land have continued to have my special attention, and watchfulness on the part of state land inspectors has resulted in the collection of $25,389.92, which amount has been turned into the treasury. $19,966.18 of the above amount was for timber taken from state land without authority; $12,676.61 belonging to the common school fund, and the balance being divided among the other grants. $5,423.74 represents the payments collected for trespass by unauthorized use and occupancy of state lands.

It is remarkable that trespasses should continue to be committed, since people must have knowledge that the department is constantly on the watch. However, despite the fact that excessive prices have been placed upon the materials taken, the trespasses continue and some additional measures must undoubtedly be adopted to check the practice.

## DELINQUENT CONTRACTS.

The placing of the care of the more than six thousand accounts on the department's books in the hands of a deputy, whose especial business it is to look after delinquent contracts, as mentioned in my last report, is bringing better results each year as the deputy becomes more and more familiar with the owners of the contracts, their personal needs, etc. I find especial satisfaction in it because of the lessened liability of doing an injustice to some needy farmer. This point has been emphasized by the unfortunate conditions prevailing in a certain portion of our state where the farmers are facing their fourth consecutive crop failure, something unequaled in the history of the state. I am using all the authority I have in the premises to relieve the state's tenants and contract holders by extending the time of their payments, etc., wherever investigation discloses the necessity for so doing.

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**BOARD OF STATE LAND COMMISSIONERS.**

## IN MEMORIAM

## CAPTAIN I. M. HOWELL
**SECRETARY OF STATE**

**AND**

**EX-OFFICIO MEMBER OF BOARD OF STATE LAND COMMISSIONERS**

**DIED JULY 13, 1920**

An otherwise pleasant biennium was marred by the death on July 13, 1920, of Captain I. M. Howell, Secretary of State, and a member of the Board of State Land Commissioners since 1915, when the act making the secretary of state a member of the state land board was passed. Mr. Howell was a most valuable addition to the Board, rendering a conscientious and efficient service, and it is fortunate that the present Secretary of State, Mr. J. Grant Hinkle, brings with him to this work the training and experience obtained with Captain Howell.

During the past two years, the Board of State Land Commissioners has continued to deal with current affairs only, meeting usually on Monday of each week. The records show 2,095 cases under which formal orders have been entered and filed, indicating to some extent the amount of work requiring official action. These orders include the appraisement and confirmation of sale of over $2,000,000 worth of lands and timber, the granting of easements for rights of way for county roads, irrigation ditches and canals, logging roads, transmission lines, etc., and the disposition of many miscellaneous cases.

### ENGINEERING DEPARTMENT.

This department has supervision over all engineering work connected with the survey of state lands, river and harbor improvements, and the investigations in connection with hydro-electric developments, irrigation districts and reclamation projects affecting the holdings of the state.

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Below is a summary of the work performed by this department during the past two years:

**Lake Washington.**

Pursuant to the provisions of Chapter 150, of the Session Laws of 1917, the survey of Lake Washington was completed, for the purpose of establishing harbor lines, harbor area and for the extension of upland streets, together with the platting of the unsold shore lands. The field work was interrupted and delayed, owing to the fact that practically the entire field engineering force was called to the colors, but during the past year all of the field work has been finished and the maps are nearly ready for filing.

This survey is, by far, the largest single project ever undertaken by this department, and has necessitated an immense amount of field work, computations and drafting. The calculations alone covered a period of nearly three years, as the state survey is connected with the original plats prepared by this department, the surveys of the city of Seattle, the Park Board, the Port of Seattle, the United States War Department, the United States Coast and Geodetic Survey, together with over 300 plats of the abutting uplands.

In connection with the United States Engineer's Department, harbor lines have been established in those portions of the lake which will not be used solely for residential purposes, and waterways have also been laid out at the request of the civic bodies in localities which will be used as commercial centers.

The new harbor line plats consist of a set of eleven sheets on a scale of 400 feet to the inch, together with an index and a triangulation control map on a scale of 2,000 feet to the inch. The new shore line plats consist of a set of 59 plates on a scale of 200 feet to the inch, together with an index plate on a scale of 400 feet to the inch.

These plats show the new harbor lines and water ways, the platted shore lands, all upland plats bordering on the lake, all soundings to a depth of 60 feet, the original shore line, the new shore line since the lowering of the lake, and the topography adjacent to the lake, such as buildings, wharves and other structures, together with ties to all monuments, signals, and government corners. The completed maps will be of important value in any future development of the lake and contain much useful information which will be of assistance to engineers and to bordering upland owners.

**Oyster Lands.**

Chapter No. 165 of the Session Laws of 1919, provided for the sale of certain isolated tracts in state oyster reserves, and permitted adjacent oyster land owners to purchase small strips of the reserve lying between their oyster beds, which tracts were of no value to the state as oyster reserve, on account of their small size or separation from the main reserve. Twenty-one applications have been received and disposed of under this act.

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### Maps.

In addition to the maps which were prepared in connection with the survey of Lake Washington, the engineering department has prepared the following:

14 Plats of irrigation and reclamation districts.
500 Abstract section plats.
26 Escheat abstract plats.
200 Sectional plats, abstract of second class tide lands.
4 Plats Tacoma tide lands.

The following list shows the volume of business handled by this department, from October 1st, 1918, to September 30, 1920.

### Applications

| | |
|---|---|
| Purchase second class tide and shore lands | 115 |
| Purchase first class tide and shore lands | 23 |
| Purchase oyster lands | 3 |
| Purchase detached tide and shore lands | 4 |
| Purchase isolated tracts oyster reserve | 21 |
| Lease harbor areas | 15 |
| Lease second class tide and shore lands | 3 |
| Lease first class tide and shore lands | 6 |
| Lease deep sea oyster lands | 3 |
| Lease tide lands for booming purposes | 13 |
| Lease tide lands for mineral purposes | 21 |
| Lease tide lands for oil and gas | 13 |
| Lease detached tide lands | 1 |

### Rights of Way.

| | |
|---|---|
| Railway | 25 |
| Logging Railway | 7 |
| Irrigation | 2 |
| Flume | 2 |
| Pipe Line | 3 |
| Drainage Ditch | 1 |
| County Road | 87 |
| Reservoir Site | 4 |
| Overflow | 1 |
| Transmission Line | 18 |
| Telephone Line | 2 |
| Permit for sand and gravel | 3 |

### Transfers Indexed.

| | |
|---|---|
| Tide and Shore Land deeds | 357 |
| Tide and Shore Land contracts of sale | 113 |
| Leases, Tide and Shore Lands and Harbor area | 77 |

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## FINANCIAL STATEMENTS.

The following tables show in detail the receipts of the office of the Commissioner of Public Lands during the two years covered by this report, viz., October 1, 1918, to September 30, 1920.

### STATEMENT OF RECEIPTS OF THE OFFICE, OCTOBER 1, 1918, TO SEPTEMBER 30, 1920

| | | |
|---|---|---|
| Rental deep sea oyster leases | $226.06 | |
| *Rental tide land leases | 9,900.02 | |
| Rental shore land leases | 82.00 | |
| Use and occupancy shore lands | 30.00 | |
| Mineral contracts on tide lands | 31.57 | |
| Mineral leases on tide lands | 245.00 | |
| Oil and gas leases on tide lands | 1,180.26 | |
| Cash sales of tide lands | 11,028.90 | |
| Easements—tide land | 226.20 | |
| Principal on tide land contracts | 77,516.58 | |
| Interest on tide land contracts | 14,728.04 | |
| Total receipts from tide and shore lands | | $115,194.63 |
| *Bonus for right to lease harbor area | 9.00 | |
| *Rental harbor area leases | 41,075.76 | |
| Use and occupancy, harbor area | 50.00 | |
| Fees of office | 13,942.46 | |
| Forfeiture of special deposits | 917.70 | |
| Drainage taxes | 263.67 | |
| Forfeiture tide land improvements | 400.00 | |
| Total general fund | | $171,853.22 |

* According to the laws of 1913, 75 per cent of the receipts under this head go to the Harbor Improvement Fund.

### OYSTER RESERVE FUND

| | | |
|---|---|---|
| Sale of reversionary right interest—cash sales | $2,619.78 | |
| Principal received on reversionary right contracts | 859.14 | |
| Interest received on reversionary right contracts | 72.38 | |
| Total Oyster Reserve Fund | | $3,551.30 |

### PERMANENT SCHOOL FUND—COMMON SCHOOL AND INDEMNITY LANDS

| | | |
|---|---|---|
| Cash sales | $61,270.02 | |
| Easements granted | 4,990.61 | |
| Forfeiture of improvements | 3,994.36 | |
| Gravel extensions and sales | 245.98 | |
| Principal on contracts | 991,002.17 | |
| Timber: | | |
| Sales | 607,858.92 | |
| Extensions of time | 16,560.72 | |
| Trespass | 12,767.61 | |
| Total | | $1,698,690.39 |

### ESCHEATED LANDS

| | | |
|---|---|---|
| Cash sales | $495.00 | |
| Forfeiture of improvements | 1,325.00 | |
| Principal on contracts | 5,474.90 | |
| Total | | 7,294.90 |
| Grand total Permanent School Fund | | $1,705,985.29 |

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**CURRENT SCHOOL FUND—COMMON SCHOOL AND INDEMNITY LANDS**

| | | |
|---|---|---|
| Rental agricultural and grazing leases | $405,551.60 | |
| Rental mineral leases | 300.00 | |
| Rental oil and gas leases | 45,186.30 | |
| Royalty on mining contracts | 6,198.46 | |
| Rental on mining contracts | 450.00 | |
| Interest on contracts | 232,666.85 | |
| Use and occupancy | 1,617.05 | |
| Total | | $691,970.26 |

**ESCHEATED LANDS**

| | | |
|---|---|---|
| Rental agricultural and grazing leases | $163.40 | |
| Rental oil and gas leases | 62.50 | |
| Interest on contracts | 1,739.49 | |
| Use and occupancy | 3,159.69 | |
| Total | | 5,125.08 |
| Grand total Current School Fund | | $697,095.34 |

**CHARITABLE, EDUCATIONAL, PENAL AND REFORMATORY INSTITUTIONS—PERMANENT FUND**

| | | |
|---|---|---|
| Cash sales | $150.00 | |
| Principal on contracts | 41,722.78 | |
| Easements granted | 114.88 | |
| Right of overflow | 20.00 | |
| Timber: | | |
| Sales | 23,943.00 | |
| Extensions of time | 950.31 | |
| Trespass | 153.00 | |
| Total | | $67,053.97 |

**CHARITABLE, EDUCATIONAL, PENAL AND REFORMATORY INSTITUTIONS—CURRENT FUND**

| | | |
|---|---|---|
| Rental agricultural and grazing leases | $4,724.20 | |
| Rental oil and gas leases | 2,002.83 | |
| Interest on contracts | 18,164.61 | |
| Total | | $24,891.64 |

**UNIVERSITY—PERMANENT FUND**

| | | |
|---|---|---|
| Principal on contracts | $22,582.83 | |
| Timber: | | |
| Sales | 8,647.80 | |
| Extension of time | 336.48 | |
| Trespass | 2,188.30 | |
| Total | | $33,755.41 |

**UNIVERSITY—CURRENT FUND**

| | | |
|---|---|---|
| Rental agricultural and grazing leases | $16,995.77 | |
| Rental oil and gas leases | 14,589.19 | |
| Use and occupancy | 125.00 | |
| Interest on contracts | 8,499.44 | |
| Total | | $40,209.40 |

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### SCIENTIFIC SCHOOL—PERMANENT FUND

| | | |
|---|---|---|
| Principal on contracts | $30,997.26 | |
| Cash sales | 1,190.00 | |
| Easements granted | 557.00 | |
| Timber: | | |
| Sales | 31,281.50 | |
| Extensions of time | 1,666.66 | |
| Trespass | 2,094.10 | |
| Total | | $117,786.52 |

### SCIENTIFIC SCHOOL—CURRENT FUND

| | | |
|---|---|---|
| Rental agricultural and grazing leases | $3,057.60 | |
| Rental oil and gas leases | 1,093.75 | |
| Interest on contracts | 12,167.70 | |
| Total | | $16,319.05 |

### AGRICULTURAL COLLEGE—PERMANENT FUND

| | | |
|---|---|---|
| Principal on contracts | $21,956.72 | |
| Easements granted | 184.00 | |
| Timber: | | |
| Sales | 56,551.50 | |
| Extensions of time | 4,035.78 | |
| Trespass | 1,449.50 | |
| Total | | $84,177.50 |

### AGRICULTURAL COLLEGE—CURRENT FUND

| | | |
|---|---|---|
| Rental agricultural and grazing leases | $5,620.45 | |
| Rental mineral leases | 20.00 | |
| Rental oil and gas leases | 1,043.75 | |
| Royalty on mineral contracts | 70.00 | |
| Interest on contracts | 5,627.87 | |
| Total | | $12,382.07 |

### NORMAL SCHOOL—PERMANENT FUND

| | | |
|---|---|---|
| Principal on contracts | $41,458.43 | |
| Easements granted | 106.25 | |
| Timber: | | |
| Sales | 70,032.75 | |
| Extensions of time | 4,312.80 | |
| Total | | $115,910.23 |

### NORMAL SCHOOL—CURRENT FUND

| | | |
|---|---|---|
| Rental agricultural and grazing leases | $4,040.90 | |
| Rental oil and gas leases | 6,898.85 | |
| Interest on contracts | 11,134.82 | |
| Total | | $22,074.57 |

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### CAPITOL BUILDING FUND*

| | | |
|---|---|---|
| Rental agricultural and grazing leases | $3,989.75 | |
| Rental oil and gas leases | 12,428.60 | |
| Rental mineral leases | 35.00 | |
| Use and occupancy | 112.00 | |
| Principal on contracts | 7,283.60 | |
| Interest on contracts | 1,981.94 | |
| Timber extensions of time | 694.08 | |
| Timber trespass | 1,314.07 | |
| Easements granted | 1,308.20 | |
| Total | | $29,147.24 |

* Above figures include no collections made on sales or contracts of sale issued after March 8, 1909.

### ALASKA-YUKON-PACIFIC EXPOSITION AND SHORE LAND IMPROVEMENT FUND

| | | |
|---|---|---|
| Cash sales | $846.00 | |
| Principal on contracts | 73,666.64 | |
| Interest on contracts | 22,615.48 | |
| Use and occupancy | 360.00 | |
| Total | | $97,488.12 |
| Total cash remitted to all funds | | $3,239,680.87 |
| On hand in suspense accounts | | 57,633.62 |
| Total business for period | | $3,297,314.61 |

### RECAPITULATION

| | |
|---|---|
| General fund | $171,853.22 |
| Oyster Reserve fund | 3,551.30 |
| Permanent School fund | 1,705,985.29 |
| Current School fund | 697,095.34 |
| Permanent University fund | 33,755.41 |
| Current University fund | 40,209.40 |
| Permanent C. E. P. & R. I. fund | 67,053.97 |
| Current C. E. P. & R. I. fund | 24,891.64 |
| Permanent Scientific School fund | 117,786.52 |
| Current Scientific School fund | 16,319.05 |
| Permanent Normal School fund | 115,910.23 |
| Current Normal School fund | 22,074.57 |
| Permanent Agricultural College fund | 84,177.50 |
| Current Agricultural College Fund | 12,382.07 |
| Capitol Building fund | 29,147.24 |
| A. Y. P. E. Shore Land and Improvement fund | 97,488.12 |
| Amount remitted to State Treasurer | $3,239,680.87 |

### SUMMARY OF BUSINESS OF BIENNIUM

| Funds— | Paid to State Treasurer. |
|---|---|
| General | $171,853.22 |
| Oyster Reserve | 3,551.30 |
| Common School | 2,403,080.63 |
| University | 73,964.81 |
| Charitable, Educational, Penal and Reformatory Institutions. | 91,945.61 |
| Scientific School | 134,105.57 |
| Normal School | 137,984.80 |
| Agricultural College | 96,559.57 |
| Capitol Building | 29,147.24 |
| A. Y. P. E. and Shore Land Improvement | 97,488.12 |
| Total | $3,239,680.87 |

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## ALASKA-YUKON-PACIFIC EXPOSITION AND SHORE LAND IMPROVEMENT FUNDS—RESOURCES

| Statement of Lake Union Shore Lands— | Amount. | Total. |
|---|---|---|
| Total original appraisement | $778,083.18 | |
| Less donation to City of Seattle, Act of 1909, Chapter 232 | $2,011.11 | |
| Less amount on Contract No. 3362 reinstated by Chap. 15, 1917 Laws | 200.41 | |
| | 1,810.70 | |
| Total original appraisement of shore lands subject to sale | $776,272.48 | |
| Add excess to original appraised valuation brought by certain lands sold at public auction | 34,130.36 | |
| Total | | $810,402.84 |
| Interest received to and including Sept. 30, 1920 | $231,589.55 | |
| Payment of principal on cancelled contracts | 7,343.75 | |
| Received for use and occupancy | 360.00 | |
| | | 239,293.30 |
| Total Lake Union | | $1,049,696.14 |
| Statement of Lake Washington Shore Lands— | | |
| Total original appraisement | $550,707.30 | |
| Less appraisement of shore lands donated to City of Seattle by original Act and Act of 1909 | $85,142.41 | |
| Less appraisement of shore lands in front of University of Washington | 116,609.00 | |
| | 201,751.41 | |
| Total original appraisement of shore lands subject to sale | 348,955.89 | |
| Add appraised value Laurelhurst shore lands platted Aug. 31 1914 | 15,076.01 | |
| Add appraised value of supplemental plat of Lake Washington shore lands filed Sept. 5, 1916 | $12,568.36 | |
| Less portion in front of canal reserve deeded to U. S. Government | 9,226.44 | |
| | 3,341.92 | |
| Total appraisal all lands subject to sale | 367,373.82 | |
| Add excess valuation brought by certain shore lands at public auction | 34,926.97 | |
| Interest received to and including Sept. 30, 1920 | 44,620.83 | |
| Payment of principal on cancelled contracts | 1,291.76 | |
| Total Lake Washington | | 448,213.38 |
| Grand total of resources | | $1,497,909.52 |

## CONDITION OF RESOURCES

| Resources. | Lake Union. | Lake Washington. |
|---|---|---|
| Consideration of shore lands deeded | $585,432.08 | $162,455.83 |
| Consideration of shore lands under existing contracts | 193,449.06 | 148,834.63 |
| Original appraised value of shore lands, sale of which is pending under application | ..... | 77.22 |
| Original appraised value of shore lands not covered by application | 31,521.70 | 90,933.11 |
| Interest payments received on deeds and contracts to and including Sept. 30, 1920 | 231,589.55 | 44,620.83 |
| Principal received on cancelled contracts | 7,343.75 | 1,291.76 |
| Use and occupancy | 360.00 | ..... |
| | $1,049,696.14 | $448,213.38 |
| Grand total of resources | | $1,497,909.52 |

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| | | |
|---|---|---|
| Principal received on deeds and contracts | $705,967.82 | $208,636.85 |
| Interest payments received on deeds and contracts | 231,589.55 | 44,620.83 |
| Use and occupancy | 360.00 | ..... |
| | $937,917.37 | $253,257.68 |
| Grand total receipts to and including Sept. 30, 1920. | | 1,191,175.05 |
| Remaining unpaid on existing contracts | 80,257.07 | 103,945.37 |
| Original appraised value of land not sold | 31,521.70 | 91,010.33 |
| Total unrealized on Resources | $111,778.77 | $194,955.70 |
| Total yet to collect, and appraised value of unsold lands | | 306,734.47 |
| Grand total | | $1,497,909.52 |

**UNPAID BALANCES ON CONTRACTS OF SALE, SEPTEMBER 30, 1920.**

| | |
|---|---|
| Tide lands | $86,606.55 |
| Oyster Reserve | 1,726.76 |
| School lands | 1,959,163.79 |
| Escheated lands | 11,464.20 |
| University lands | 72,516.69 |
| C. E. P. & R. I. lands | 162,001.13 |
| Scientific School lands | 74,713.53 |
| Normal School lands | 92,614.23 |
| Agricultural College lands | 41,563.06 |
| Capitol lands | 12,326.00 |
| A. Y. P. E. | 184,202.44 |
| Total | $2,698,898.36 |

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## TIDE AND SHORE LAND CONTRACTS OF SALE IN FORCE SEPTEMBER 30, 1929.

| COUNTIES | First Class Tide and Shore Lands | | Second and Third Class Tide, Shore and Detached Tide Lands | | Oyster Cultivation Lands | | A.-Y.-P. E. Lands | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Lake Union | | Lake Washington | |
| | Price | Balance Due | Price | Balance Due | Price | Balance Due | Price | Balance Due | Price | Balance Due |
| Benton | $471 18 | $241 20 | $455 50 | $267 35 | | | | | | |
| Chelan | | | 370 15 | 164 66 | | | | | | |
| Clallam | 1,857 02 | 901 04 | 8,501 07 | 4,841 90 | | | | | | |
| Clarke | | | 1,847 18 | 822 80 | | | | | | |
| Columbia | | | 424 00 | 254 40 | | | | | | |
| Cowlitz | | | 4,269 35 | 1,676 29 | | | | | | |
| Douglas | | | 321 25 | 160 65 | | | | | | |
| Franklin | 1,060 98 | 501 70 | 97 50 | 29 25 | | | | | | |
| Garfield | | | 242 40 | 121 20 | | | | | | |
| Grant | | | 2,188 87 | 1,436 66 | | | | | | |
| Grays Harbor | 15,440 67 | 4,558 54 | 1,845 52 | 553 65 | | | | | | |
| Island | | | 3,520 48 | 1,501 65 | | | | | | |
| Jefferson | 1,299 50 | 499 90 | 6,104 14 | 2,055 29 | | | | | | |
| King | 13,158 77 | 7,508 90 | 8,738 04 | 3,920 53 | | | $165,983 14 | $80,157 07 | $148,834 63 | $103,945 37 |
| Kitsap | 5,511 36 | 2,753 72 | 10,885 75 | 6,408 60 | | | | | | |
| Klickitat | | | 200 75 | 40 14 | | | | | | |
| Lincoln | | | 887 73 | 222 52 | | | | | | |
| Mason | 278 76 | 98 11 | 6,560 68 | 3,762 79 | $1,864 98 | 1,201 10 | | | | |
| Okanogan | | | 64 05 | 38 40 | | | | | | |
| Pacific | 1,080 50 | 371 25 | 5,982 22 | 3,625 65 | | | | | | |
| Pend Oreille | | | 1,066 20 | 665 56 | | | | | | |
| Pierce | 1,333 33 | 1,200 00 | 7,488 02 | 3,025 71 | | | | | | |
| San Juan | | | 4,901 47 | 2,109 47 | | | | | | |
| Skagit | | | 5,603 63 | 3,306 65 | 97 64 | 24 41 | | | | |
| Skamania | | | 240 25 | 216 22 | | | | | | |
| Snohomish | 4,558 35 | 2,285 36 | 3,272 50 | 2,091 11 | | | | | | |
| Spokane | | | 7,501 04 | 3,652 87 | | | | | | |
| Stevens | | | 1,064 45 | 617 85 | | | | | | |
| Thurston | 30,630 00 | 24,302 00 | 6,014 48 | 3,419 02 | 399 25 | 319 40 | | | | |
| Wahkiakum | | | 1,561 20 | 823 06 | | | | | | |
| Walla Walla | | | 1,983 69 | 666 26 | | | | | | |
| Whatcom | 6,841 14 | 3,509 90 | 2,563 43 | 2,062 34 | | | | | | |
| Totals | $83,522 46 | $48,701 62 | $106,736 99 | $54,580 52 | $2,361 82 | $1,544 91 | $165,983 14 | $80,157 07 | $148,834 63 | $103,945 37 |

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## TOTAL SCHOOL AND GRANTED LANDS UNDER LEASE SEPTEMBER 30, 1908.

| | COUNTIES | Number of Leases | Common School and Indemnity | | C., E., P. and N. I. | | Agricultural College | | Normal School | | University | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Area in Acres | Annual Rental | Acres | Annual Rental | Acres | Annual Rental | Acres | Annual Rental | Acres | Annual Rental |
| 1 | Adams | 121 | 50,380 84 | $15,768 40 | | | | | | | | |
| 2 | Asotin | 77 | 19,439 49 | 5,053 30 | | | 2,[illegible] 88 | [illegible] 40 | | | | |
| 3 | Benton | 100 | 45,043 61 | 4,874 95 | | | | | [illegible] 80 | [illegible] 40 | [illegible] 80 | [illegible] 80 |
| 4 | Chelan | 29 | 9,856 20 | 1,354 15 | | | 1,[illegible] 00 | [illegible] 00 | | | | |
| 5 | Clallam | 5 | 320 00 | 140 25 | | | | | | | | |
| 6 | Clarke | 47 | 2,251 27 | 816 70 | | | | | | | | |
| 7 | Columbia | 49 | 12,[illegible]80 00 | 4,585 30 | | | | | | | | |
| 8 | Cowlitz | 12 | 1,157 40 | 201 25 | | | | | | | [illegible] 00 | 41 25 |
| 9 | Douglas | 241 | 30,017 25 | 7,248 80 | 6,013 92 | $1,917 80 | 7,[illegible] 43 | [illegible] 80 | 1,[illegible] 00 | [illegible] 00 | [illegible] [illegible] 44 | 7,[illegible] 40 |
| 10 | Ferry | 16 | 4,[illegible] 92 | 641 20 | | | | | | | | |
| 11 | Franklin | 68 | 27,540 05 | 5,[illegible] 00 | | | | | | | | |
| 12 | Garfield | 32 | 10,[illegible] 23 | 3,167 75 | | | | | | | | |
| 13 | Grant | 95 | 34,[illegible] 01 | 6,[illegible] 45 | 1,704 15 | 319 00 | | | 1,[illegible] 00 | [illegible] 00 | | |
| 14 | Grays Harbor | 24 | 1,[illegible] 27 | [illegible] 20 | 44 02 | 6 40 | | | | | | |
| 15 | Island | 9 | 1,078 03 | 232 25 | | | | | | | | |
| 16 | Jefferson | 1 | 47.75 | 10 00 | | | | | | | | |
| 17 | King | 54 | 1,814.19 | 1,[illegible] 57 | | | | | | | | |
| 18 | Kitsap | 4 | 280 00 | 334 75 | | | | | | | | |
| 19 | Kittitas | 215 | 104,471.80 | 10,[illegible] 85 | | | | | | | | |
| 20 | Klickitat | 128 | 35,[illegible] 34 | 7,[illegible] 95 | | | | | 4,[illegible] 04 | [illegible] 00 | | |
| 21 | Lewis | 27 | 1,[illegible] 87 | [illegible] 15 | | | | | | | [illegible] 00 | [illegible] 80 |
| 22 | Lincoln | 142 | 48,[illegible] 80 | 9[illegible],[illegible] 42 | [illegible] 00 | 120 00 | | | | | | |
| 23 | Mason | 9 | 441.50 | 153 75 | | | | | | | | |
| 24 | Okanogan | 134 | 37,[illegible] 08 | 6,[illegible] 05 | [illegible] 78 | 127 40 | | | [illegible] 00 | [illegible] 00 | | |
| 25 | Pacific | 4 | 1,151.20 | 200 00 | | | | | | | | |
| 26 | Pend Oreille | 6 | 480 00 | [illegible] 25 | 40 00 | 10 00 | | | | | | |
| 27 | Pierce | 52 | 2,[illegible] 50 | 1,[illegible] 75 | | | | | | | [illegible] 00 | [illegible] 00 |
| 28 | San Juan | 8 | 720 00 | 171 00 | | | | | | | | |
| 29 | Skagit | 31 | 1,[illegible] 79 | [illegible],[illegible] 40 | | | | | | | | |
| 30 | Skamania | 4 | [illegible] 00 | [illegible] 00 | | | | | | | | |
| 31 | Snohomish | 31 | 2,177 02 | 2,[illegible] 70 | | | | | | | | |
| 32 | Spokane | 85 | 15,[illegible] 50 | [illegible],[illegible] 47 | | | | | | | | |
| 33 | Stevens | 101 | [illegible],[illegible] 75 | 1,[illegible] 42 | [illegible] 00 | 77 00 | [illegible] 04 | [illegible] 00 | [illegible] 00 | [illegible] 00 | [illegible] [illegible] | [illegible] [illegible] |
| 34 | Thurston | 21 | 1,[illegible] 71 | [illegible] 10 | | | | | | | [illegible] 00 | [illegible] 10 |
| 35 | Wahkiakum | | | | | | | | | | | |
| 36 | Walla Walla | 48 | 19,767.[illegible] | [illegible],[illegible] 54 | | | | | | | | |
| 37 | Whatcom | 31 | 1,[illegible] 41 | [illegible],[illegible] 85 | | | | | [illegible] 00 | [illegible] 00 | | |
| 38 | Whitman | 60 | [illegible],[illegible] 00 | [illegible],[illegible] 71 | | | | | | | | |
| 39 | Yakima | 192 | 75,[illegible] 78 | [illegible],[illegible] 80 | [illegible],[illegible] 88 | [illegible] 00 | | | [illegible],[illegible] 00 | [illegible] 00 | [illegible] [illegible] 00 | [illegible] 00 |
| | Totals | 2,358 | [illegible],[illegible] 15 | [illegible],[illegible] 07 | [illegible],[illegible] 00 | [illegible],[illegible] 05 | [illegible],[illegible] 05 | [illegible],[illegible] 10 | [illegible],[illegible] 17 | [illegible],[illegible] 40 | [illegible],[illegible] 14 | [illegible],[illegible] 81 |

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## TOTAL SCHOOL AND GRANTED LANDS UNDER LEASE SEPTEMBER 30, 1920—Concluded.

| | COUNTIES | Scientific School | | Capitol Building | | Escheated | | Total Area in Acres | Total Annual Rental | Agricultural Lands | | Grazing Lands | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Area in Acres | Annual Rental | Area in Acres | Annual Rental | Area in Acres | Annual Rental | | | Area in Acres | Annual Rental | Area in Acres | Annual Rental |
| 1 | Adams | | | | | | | 50,589.94 | $15,768 40 | 13,119.00 | $10,084 25 | 37,470.94 | $5,734 15 |
| 2 | Asotin | | | | | | | 19,499.49 | 5,633 90 | 1,253.00 | 2,082 23 | 18,246.49 | 3,551 67 |
| 3 | Benton | | | | | | | 54,651.49 | 5,803 80 | 2,113.94 | 1,040 65 | 52,537.55 | 4,763 15 |
| 4 | Chelan | | | | | | | 11,136.20 | 1,442 15 | 335.50 | 268 25 | 10,800.70 | 1,173 90 |
| 5 | Clallam | | | | | | | 360.00 | 140 25 | 187.00 | 98 50 | 173.00 | 41 75 |
| 6 | Clarke | | | | | | | 2,281.27 | 816 70 | 850.00 | 496 37 | 1,431.27 | 320 33 |
| 7 | Columbia | | | | | | | 12,920.00 | 4,835 50 | 1,502.00 | 3,294 30 | 11,418.00 | 1,541 20 |
| 8 | Cowlitz | | | | | | | 1,237.90 | 292 50 | 70.00 | 50 00 | 1,167.90 | 242 50 |
| 9 | Douglas | | | 1,880.00 | $1,229 75 | | | 68,498.24 | 20,325 08 | 19,300.71 | 14,020 28 | 49,197.53 | 6,304 80 |
| 10 | Ferry | | | | | | | 4,984.92 | 641 20 | 198.00 | 173 15 | 4,786.92 | 468 05 |
| 11 | Franklin | | | | | | | 27,546.95 | 5,008 60 | 5,151.00 | 2,319 00 | 22,395.95 | 2,689 60 |
| 12 | Garfield | | | | | | | 10,091.23 | 5,167 75 | 1,583.00 | 3,352 50 | 8,508.23 | 1,815 25 |
| 13 | Grant | 959.71 | 142 25 | | | | | 38,494.87 | 7,530 70 | 5,089.51 | 3,949 90 | 33,405.36 | 3,580 80 |
| 14 | Grays Harbor | 40.00 | 12 00 | | | | | 1,683.29 | 481 90 | 312.50 | 254 50 | 1,370.79 | 227 40 |
| 15 | Island | | | | | | | 1,078.03 | 232 25 | 132.00 | 107 00 | 946.03 | 125 25 |
| 16 | Jefferson | | | | | | | 47.75 | 10 00 | 10.00 | 6 20 | 37.75 | 3 80 |
| 17 | King | | | | | | | 1,514.19 | 1,907 57 | 1,001.68 | 1,749 57 | 512.51 | 158 00 |
| 18 | Kitsap | | | | | | | 280.00 | 334 75 | 135.00 | 313 00 | 145.00 | 21 75 |
| 19 | Kittitas | | | | | | | 104,471.80 | 10,683 85 | 290.17 | 428 55 | 104,181.63 | 10,205 30 |
| 20 | Klickitat | 2,938.82 | 176 25 | | | | | 42,991.69 | 7,772 85 | 3,701.03 | 3,834 95 | 39,290.66 | 3,937 90 |
| 21 | Lewis | | | | | | | 2,067.87 | 884 65 | 552.00 | 507 00 | 1,515.87 | 377 65 |
| 22 | Lincoln | | | | | | | 43,999.30 | 28,998 42 | 12,706.00 | 23,414 40 | 31,293.30 | 5,584 02 |
| 23 | Mason | 40.00 | 10 00 | | | | | 481.50 | 163 75 | 76.00 | 62 75 | 405.50 | 101 00 |
| 24 | Okanogan | 642.39 | 117 00 | | | | | 39,006.10 | 5,236 35 | 1,819.00 | 1,419 35 | 37,187.10 | 3,817 00 |
| 25 | Pacific | | | | | | | 1,151.20 | 238 60 | 15.00 | 15 00 | 1,136.20 | 223 60 |
| 26 | Pend Oreille | | | | | | | 520.00 | 413 25 | 25.00 | 30 00 | 495.00 | 383 25 |
| 27 | Pierce | | | | | | | 2,504.50 | 1,508 75 | 748.96 | 970 95 | 1,755.54 | 532 80 |
| 28 | San Juan | | | | | | | 720.00 | 171 00 | 129.00 | 75 75 | 591.00 | 95 25 |
| 29 | Skagit | | | | | | | 1,895.79 | 3,714 40 | 902.75 | 3,097 15 | 993.04 | 617 25 |
| 30 | Skamania | 1,120.00 | 112 00 | | | | | 1,800.00 | 201 00 | 20.00 | 20 00 | 1,780.00 | 181 00 |
| 31 | Snohomish | | | | | 70.50 | $87 75 | 2,248.12 | 2,799 45 | 908.22 | 2,308 55 | 1,339.90 | 490 90 |
| 32 | Spokane | 200.00 | 22 25 | | | | | 15,306.59 | 9,205 27 | 3,170.09 | 7,336 25 | 12,136.50 | 1,869 02 |
| 33 | Stevens | | | 40.00 | 10 00 | | | 9,309.57 | 1,720 07 | 1,461.72 | 838 35 | 7,847.85 | 881 72 |
| 34 | Thurston | | | | | | | 2,062.27 | 576 30 | 455.00 | 295 50 | 1,607.27 | 280 80 |
| 35 | Wahkiakum | | | | | | | | | | | | |
| 36 | Walla Walla | | | | | | | 19,767.86 | 19,253 54 | 6,005.00 | 17,598 90 | 13,762.86 | 1,654 64 |
| 37 | Whatcom | | | | | | | 2,030.91 | 2,114 35 | 985.36 | 1,574 35 | 1,045.55 | 540 00 |
| 38 | Whitman | | | | | | | 28,575.09 | 31,177 71 | 10,917.63 | 28,731 13 | 17,657.46 | 2,446 58 |
| 39 | Yakima | 7,389.68 | 968 40 | | | | | 99,960.47 | 10,580 59 | 1,404.50 | 861 50 | 98,545.97 | 9,719 09 |
| | Totals | 13,330.60 | $1,560 15 | 1,920.00 | $1,239 75 | 70.50 | $87 75 | 727,758.39 | $213,732 15 | 98,636.27 | $137,080 03 | 629,122.12 | $76,702 12 |

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**TOTAL SCHOOL AND GRANTED LANDS UNDER LEASE FOR THE PURPOSE OF EXTRACTING OIL AND GAS, FOR THE YEAR ENDING SEPTEMBER 30, 1920.**

| COUNTIES | Common School and Indemnity | | University Land | | Capitol Building | | C., E., P. and R. I. Land | | Scientific School Land | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Acres | Annual Rental | Acres | Annual Rental | Acres | Annual Rental | Acres | Annual Rental | Acres | Annual Rental |
| Clallam | 17,027.05 | $2,764 36 | | | 21,014.97 | $3,500 00 | | | | |
| Benton | 37,380.58 | 6,243 03 | 5,568.45 | $870 10 | | | | | | |
| Grays Harbor | 29,837.28 | 5,412 80 | 2,240.00 | 387 50 | 3,291.40 | 615 57 | 4,834.87 | 897 52 | 1,840.00 | 287 50 |
| Franklin | 1,920.00 | 300 00 | | | | | | | | |
| Grant | 11,092.00 | 1,735 23 | | | | | | | | |
| Jefferson | 11,878.00 | 1,912 50 | 30,022.74 | 4,875 34 | 8,156.36 | 1,381 20 | | | | |
| King | 360.00 | 112 50 | | | | | | | | |
| Lewis | 360.00 | 56 25 | | | | | | | | |
| Mason | 480.00 | 150 00 | | | 440.00 | 137 50 | | | | |
| Pacific | 10,000.00 | 1,737 50 | 640.00 | 100 00 | 960.00 | 150 00 | 49.00 | 15 31 | 458.62 | 75 00 |
| Stevens | | | 1,717.34 | 268 75 | | | | | | |
| Thurston | 360.00 | 56 25 | | | | | | | | |
| Wahkiakum | | | 80.00 | 25 00 | | | | | | |
| Walla Walla | 640.00 | 100 00 | | | | | | | | |
| Whatcom | 240.00 | 75 00 | | | | | | | | |
| Yakima | 2,240.00 | 350 00 | | | | | | | | |
| Totals | 123,814.91 | $21,005 42 | 40,268.53 | $6,526 69 | 33,862.73 | $5,784 27 | 4,883.87 | $902 83 | 2,298.62 | $362 50 |

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**TOTAL SCHOOL AND GRANTED LANDS UNDER LEASE FOR THE PURPOSE OF EXTRACTING OIL AND GAS, FOR THE YEAR ENDING SEPTEMBER 30, 1920—Concluded.**

| COUNTIES | | Normal School | | Agricultural College | | Tide Land | | Total Acres | Total Annual Rental |
|---|---|---|---|---|---|---|---|---|---|
| | | Acres | Annual Rental | Acres | Annual Rental | Acres | Annual Rental | | |
| Clallam | | 4,292.38 | $837 38 | 2,745.92 | $456 25 | 1,300.57 | $395 05 | 46,380.89 | $7,953 04 |
| Benton | | 3,924.30 | 818 82 | | | | | 46,873.33 | 7,931 95 |
| Grays Harbor | | 1,896.68 | 350 00 | | | 1,036.29 | 323.84 | 44,976.52 | 8,264 73 |
| Franklin | | | | | | | | 1,920.00 | 300 00 |
| Grant | | | | | | | | 11,092.00 | 1,735 23 |
| Jefferson | | 10,620.49 | 2,137 50 | | | 1,452.90 | 465 44 | 62,130.49 | 10,771 98 |
| King | | | | | | | | 360.00 | 112 50 |
| Lewis | | | | | | | | 360.00 | 56 25 |
| Mason | | | | | | | | 920.00 | 287 50 |
| Pacific | | 120.00 | 18 75 | 420.08 | 131 25 | | | 12,647.65 | 2,227 81 |
| Stevens | | | | | | | | 1,717.34 | 268 75 |
| Thurston | | | | | | | | 360.00 | 56 25 |
| Wahkiakum | | | | | | | | 80.00 | 25 00 |
| Walla Walla | | | | | | | | 640.00 | 100 00 |
| Whatcom | | | | | | 22.15 | 6 92 | 262.15 | 81 92 |
| Yakima | | | | | | | | 2,240.00 | 350 00 |
| Totals | | 20,853.85 | $4,162 45 | 3,165.95 | $587 50 | 3,811.91 | $1,191 25 | 232,960.37 | $40,522 91 |

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## STATEMENT OF LEASES ISSUED FOR PROSPECTING FOR MINERALS IN EFFECT SEPTEMBER 30, 1920.

| COUNTIES | School Land | | Agricultural College Land | | Capitol Building Land | | Tide and Shore Land | | Total Area | Total Rental Received |
|---|---|---|---|---|---|---|---|---|---|---|
| | Acres | Rental | Acres | Rental | Acres | Rental | Acres | Rental | | |
| Clallam | | | | | | | 640.00 | $80 00 | 640.00 | $80 00 |
| Clarke | | | | | 80.00 | 10 00 | | | 80.00 | 10 00 |
| Grant | 40.00 | $5 00 | | | | | | | 40.00 | 5 00 |
| Jefferson | | | | | | | 840.00 | 105 00 | 840.00 | 105 00 |
| Okanogan | 410.10 | 60 00 | | | | | 36.85 | 10 00 | 446.95 | 70 00 |
| Pend Dreille | 80.00 | 10 00 | | | | | | | 80.00 | 10 00 |
| Pierce | | | | | 158.09 | 20 00 | | | 158.09 | 20 00 |
| Snohomish | 640.10 | 80 00 | | | | | | | 640.10 | 80 00 |
| Stevens | 497.80 | 65 00 | 160.00 | $20 00 | 160.00 | 20 00 | | | 817.80 | 105 00 |
| Whatcom | 480.00 | 60 00 | | | | | | | 480.00 | 60 00 |
| Totals | 2,148.00 | $280 00 | 160.00 | $20 00 | 398.09 | $50 00 | 1,516.85 | $195 00 | 4,222.94 | $545 00 |

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**STATEMENT OF LEASES OF HARBOR AREA, TIDE, SHORE AND OYSTER LANDS.**

| COUNTIES | HARBOR AREA | | TIDE AND SHORE | | OYSTER | |
|---|---|---|---|---|---|---|
| | No. | Annual Rental | No. | Annual Rental | No. | Annual Rental |
| Chelan | ..... | ..... | 3 | $128 15 | ..... | ..... |
| Clallam | 58 | $2,893 28 | 2 | 48 10 | ..... | ..... |
| Clarke | 1 | 11 20 | ..... | 50 00 | ..... | ..... |
| Ferry | ..... | ..... | ½ | 32 50 | ..... | ..... |
| Grays Harbor | 51 | 1,906 46 | 7 | 375 80 | ..... | ..... |
| Island | ..... | ..... | 2 | 320 00 | ..... | ..... |
| Jefferson | 14 | 702 80 | 1 | 7 85 | ..... | ..... |
| King | 83 | 5,067 02 | 133 | 1,930 65 | ..... | ..... |
| Kitsap | 24 | 283 33 | ..... | ..... | ..... | ..... |
| Klickitat | ..... | ..... | 1 | 10 00 | ..... | ..... |
| Mason | ..... | ..... | 33 | 630 06 | ..... | ..... |
| Pacific | ..... | ..... | 29 | 590 33 | 11 | $78 03 |
| Pend Oreille | ..... | ..... | 1 | 30 00 | ..... | ..... |
| Pierce | 25 | 5,532 54 | 9 | 229 37 | ..... | ..... |
| San Juan | ..... | ..... | 3 | 6 77 | ..... | ..... |
| Skagit | 52 | 1,014 78 | 2 | 55 98 | 7 | 70 00 |
| Snohomish | 3 | 612 05 | ..... | ..... | ..... | ..... |
| Stevens | ..... | ..... | ½ | 32 50 | ..... | ..... |
| Thurston | 23 | 453 00 | 32 | 762 34 | ..... | ..... |
| Whatcom | 59 | 746 23 | 1 | 20 00 | ..... | ..... |
| Totals | 393 | $19,222 69 | 260 | $5,260 40 | 18 | $148 03 |

**STATEMENT OF MINING CONTRACTS SHOWING AREA, AMOUNT OF RENTAL AND ROYALTIES RECEIVED, BY COUNTIES AND GRANTS, TO SEPTEMBER 30, 1920.**

| COUNTIES | School Land | Normal School Land | Agricultural College Land | Shore Land | Rental Received | Royalty Received | Total Amount Received |
|---|---|---|---|---|---|---|---|
| | Acres | Acres | Acres | Acres | | | |
| Chelan | 240.00 | ..... | ..... | ..... | ..... | ..... | ..... |
| Grant | 500.00 | ..... | ..... | ..... | ..... | $39 67 | $39 67 |
| Kittitas | 440.00 | ..... | ..... | ..... | $120 00 | ..... | 120 00 |
| Lewis | ..... | 80.00 | ..... | ..... | ..... | ..... | ..... |
| Okanogan | 40.00 | ..... | ..... | ..... | ..... | ..... | ..... |
| Pend Oreille | ..... | ..... | ..... | 40.00 | 20 00 | 11 57 | 31 57 |
| Skagit | 200.00 | ..... | ..... | ..... | 30 00 | ..... | 30 00 |
| Stevens | 809.80 | ..... | 200.00 | ..... | 230 00 | 3,984 40 | 4,214 40 |
| Thurston | 400.00 | ..... | ..... | ..... | 200 00 | ..... | 200 00 |
| Totals | 2,629.80 | 80.00 | 200.00 | 40.00 | $600 00 | $4,035 64 | $4,635 64 |

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**STATEMENT SHOWING SALES AT PUBLIC AUCTION FROM OCTOBER 1, 1918, TO SEPTEMBER 30, 1920, INCLUSIVE.**

| | COUNTIES | TIMBER | | UPLAND | | TIDE AND SHORE LANDS |
|---|---|---|---|---|---|---|
| | | Acres | Consideration | Acres | Consideration | Consideration |
| 1 | Adams | ..... | ..... | 13,760.00 | $43,542 50 | ..... |
| 2 | Asotin | ..... | ..... | 200.00 | 6,707 50 | ..... |
| 3 | Benton | ..... | ..... | 2,612.30 | 48,680 75 | ..... |
| 4 | Chelan | 40.00 | $1,160 00 | ..... | 400 00 | ..... |
| 5 | Clallam | 280.00 | 15,481 50 | 96.20 | 2,444 00 | $521 10 |
| 6 | Clarke | 400.00 | 11,233 00 | 660.00 | 20,708 00 | ..... |
| 7 | Columbia | 40.00 | 92 00 | ..... | ..... | ..... |
| 8 | Cowlitz | 440.00 | 23,320 00 | 648.00 | 20,120 00 | 126 70 |
| 9 | Douglas | ..... | ..... | 1,996.08 | 31,202 57 | ..... |
| 10 | Ferry | 439.90 | 3,518 00 | 282.70 | 5,309 75 | ..... |
| 11 | Franklin | ..... | ..... | 930.00 | 27,150 00 | ..... |
| 12 | Garfield | ..... | ..... | 480.00 | 19,851 00 | ..... |
| 13 | Grant | ..... | ..... | 697.75 | 19,676 00 | ..... |
| 14 | Grays Harbor | 1,527.93 | 124,544 35 | 329.09 | 4,071 35 | ..... |
| 15 | Island | 80.00 | 2,297 70 | 320.00 | 5,355 00 | 205 70 |
| 16 | Jefferson | 80.00 | 4,569 50 | 80.10 | 1,250 00 | 610 99 |
| 17 | King | 2,440.00 | 138,236 46 | 643.84 | 65,318 15 | 110,160 11 |
| 18 | Kitsap | 360.00 | 11,965 50 | 269.35 | 3,319 50 | 3,835 72 |
| 19 | Kittitas | 160.00 | 1,985 00 | 819.58 | 12,900 00 | ..... |
| 20 | Klickitat | 640.00 | 18,696 00 | 1,320.00 | 19,772 00 | ..... |
| 21 | Lewis | 920.00 | 60,106 95 | 643.00 | 9,906 00 | ..... |
| 22 | Lincoln | ..... | ..... | 1,687.00 | 126,604 00 | ..... |
| 23 | Mason | 280.00 | 9,676 25 | 400.00 | 18,200 00 | 2,899 61 |
| 24 | Okanogan | ..... | ..... | 410.26 | 9,221 00 | ..... |
| 25 | Pacific | 840.00 | 81,033 00 | 40.00 | 1,025 00 | 150 50 |
| 26 | Pend Oreille | 480.00 | 5,139 40 | 680.00 | 7,804 00 | ..... |
| 27 | Pierce | 240.00 | 11,531 50 | 393.93 | 14,120 00 | 1,150 80 |
| 28 | San Juan | ..... | ..... | 482.50 | 5,138 76 | 323 10 |
| 29 | Skagit | 1,000.00 | 137,513 00 | 40.00 | 3,000 00 | 6,338 88 |
| 30 | Skamania | 40.00 | 1,050 00 | 80.00 | 1,200 00 | ..... |
| 31 | Snohomish | 1,011.85 | 42,717 72 | 205.26 | 6,490 00 | 1,114 30 |
| 32 | Spokane | ..... | ..... | 891.97 | 25,797 45 | ..... |
| 33 | Stevens | 1,750.22 | 15,330 50 | 3,154.48 | 47,501 33 | ..... |
| 34 | Thurston | 160.00 | 6,700 00 | 1,440.00 | 19,688 00 | 25,040 00 |
| 35 | Wahkiakum | 240.00 | 18,602 00 | ..... | ..... | 458 55 |
| 36 | Walla Walla | ..... | ..... | 2,040.00 | 177,470 00 | ..... |
| 37 | Whatcom | 1,000.00 | 87,623 25 | 480.00 | 27,240 00 | 236 90 |
| 38 | Whitman | ..... | ..... | 2,708.55 | 113,838 00 | ..... |
| 39 | Yakima | 318.68 | 3,019 00 | 560.00 | 15,045 00 | ..... |
| | Totals | 15,208.58 | $837,501 58 | 42,481.89 | $996,961 61 | $153,223 16 |

Total sales ..... $1,977,686.35

**Sales Under Preference Right Statutes:**

Second Class Shore Lands, 889.03 chains. Consideration ..... 5,842.81

Oyster Lands (including isolated tracts and reversionary rights), 157.11 acres. Consideration ..... 3,520.62

**Condemnations:**

Shore Lands, 330.08 chains; School and Granted Lands, 2,573.816 acres. Consideration ..... 34,514.82

Total received from all Sales and Condemnations ..... $2,021,564.60

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**NUMBER OF INSTRUMENTS PREPARED AND TRANSFERS APPROVED IN CONVEYANCING DEPARTMENT.**

| | |
|---|---|
| School and granted land leases | 1,450 |
| Tide land leases | 6 |
| Tide land leases for booming purposes | 12 |
| Harbor area leases | 10 |
| Mineral leases | 70 |
| Oil and gas leases | 1,366 |
| Mineral contracts | 2 |
| Certificates of rights of way | 19 |
| Tibmer bills of sale | 123 |
| Deeds | 982 |
| School land contracts | 394 |
| Noral school land contracts | 18 |
| Scientific school land contracts | 6 |
| Agricultural College land contracts | 6 |
| C. E. P. & R. I. land contracts | 13 |
| University land contracts | 5 |
| Escheated land contracts | 6 |
| Tide and shore land contracts | 80 |
| Lake Washington shore land contracts | 1 |
| Assignments | 1,047 |
| Instruments prepared and not executed | 63 |
| Total | 5,678 |

**NUMBER OF INSTRUMENTS IN FORCE.**

| | |
|---|---|
| School and granted land leases | 2,353 |
| Tide land leases | 260 |
| Harbor area leases | 393 |
| Deep sea oyster land leases | 18 |
| Mineral leases | 62 |
| Oil and gas leases | 934 |
| Mineral contracts | 45 |
| School land contracts | 1,678 |
| Normal School land contracts | 76 |
| Capitol Building land contracts | 7 |
| Scientific School land contracts | 74 |
| Agricultural College land contracts | 36 |
| C. E. P. & R. I. land contracts | 86 |
| University land contracts | 43 |
| Escheated land contracts | 17 |
| Tide and shore land contracts | 399 |
| A. Y. P. Lake Union contracts | 49 |
| A. Y. P. Lake Washington contracts | 83 |
| Tide land certificates | 35 |
| Oyster land contracts (Jefferson County) | 3 |
| Logging right of way certificates (under Session Laws 1917) | 32 |
| Total | 6,683 |

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**NUMBER OF APPLICATIONS FILED FROM OCTOBER 1, 1926, TO SEPTEMBER 30, 1928.**

| | |
|---|---|
| To purchase school and granted land | 4[illegible] |
| To purchase timber | [illegible] |
| To purchase oyster, tide and shore lands (of the second class) and detached tide lands | [illegible] |
| To purchase tide and shore lands of the first class | [illegible] |
| To purchase cascara bark | [illegible] |
| To lease harbor area | [illegible] |
| For railroad rights of way over state lands | [illegible] |
| For pole line rights of way over state lands | [illegible] |
| For county road rights of way and wharf sites | [illegible] |
| Plats for rights of way for state roads | [illegible] |
| For rights to overflow and drainage | 4 |
| For rights of way for irrigation purposes | [illegible] |
| To lease tide and shore lands | [illegible] |
| To lease school and granted lands | [illegible] |
| To lease school and granted lands for mineral purposes | [illegible] |
| To lease tide and shore lands for mineral purposes | [illegible] |
| To lease school and granted lands for oil and gas | [illegible] |
| To lease tide and shore lands for oil and gas | [illegible] |
| Total | [illegible] |

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## GENERAL SUMMARY OF STATE, SCHOOL AND GRANTED LANDS, WITH LOCATION OF APPROVED AREAS, UP TO AND INCLUDING SEPTEMBER 30, 1920.

| | COUNTIES | Common School | Approved Indemnity | Scientific School | Capitol Building | Territorial University | University Transfer | C., E., P. and R. I. | Normal School | Agricultural College | Escheated | Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Adams | 66,868.88 | 17,506.49 | | | | | | | | | 84,375.37 |
| 2 | Asotin | 17,284.77 | 7,665.20 | | | | | | | | | 24,949.97 |
| 3 | Benton | 57,607.45 | 17,345.63 | | | | 5,728.45 | 160.00 | 9,817.65 | 3,498.88 | .08 | 94,248.14 |
| 4 | Chelan | 40,385.81 | 3,120.98 | | | 960.80 | | | 2,380.87 | 3,840.00 | .24 | 50,688.65 |
| 5 | Clallam | 33,980.12 | 510.75 | 637.80 | 27,607.77 | 1,387.75 | 440.00 | | 3,726.93 | 4,343.32 | 164.80 | 72,749.24 |
| 6 | Clarke | 20,647.21 | 3,701.53 | | 4,823.15 | | | 1,334.21 | 2,160.00 | | 4.58 | 32,770.68 |
| 7 | Columbia | 21,560.00 | 1,640.00 | | | | | | | | | 23,200 00 |
| 8 | Cowlitz | 33,818.80 | 6,887.27 | 18,323.04 | 2,278.94 | | 160.00 | 3,920.00 | 9,402.84 | 6,378.68 | | 81,169.66 |
| 9 | Douglas | 63,792.67 | 5,548.01 | 320.00 | 12,000.00 | | 33,660.79 | 27,191.36 | 11,869.53 | 21,498.46 | 396.91 | 176,277.73 |
| 10 | Ferry | 17,498.06 | 5,320.00 | | | | | | | | | 22,818.06 |
| 11 | Franklin | 41,253.00 | 6,118.15 | | | | | | | | .45 | 47,371.60 |
| 12 | Garfield | 19,180.75 | | | | | | | | | | 19,180.75 |
| 13 | Grant | 97,640.42 | 31,720.41 | 10,043.42 | | | | 12,964.69 | 11,196.14 | | | 163,565.08 |
| 14 | Grays Harbor | 47,138.29 | 879.66 | 2,520.00 | 3,891.40 | 315.50 | | 5,043.93 | 1,856.68 | | | 61,645.46 |
| 15 | Island | 6,104.08 | 4,236.47 | | | 5,140.68 | | | | | | 15,481.23 |
| 16 | Jefferson | 21,262.39 | 4,773.60 | | 8,446.49 | 12,597.54 | 32,420.15 | | 10,099.28 | | 6.42 | 89,605.87 |
| 17 | King | 45,315.86 | 5,964.18 | 4,533.71 | 7,924.69 | 4,790.64 | | 4,397.07 | 2,868.53 | 3,227.99 | 51.30 | 79,073.97 |
| 18 | Kitsap | 13,412.35 | | 480.00 | 240.00 | 12,373.40 | | | | | 9.78 | 26,515.53 |
| 19 | Kittitas | 54,163.31 | 106,634.52 | | | | | | | 2,080.39 | .08 | 162,878.30 |
| 20 | Klickitat | 57,748.73 | 5,030.18 | 3,704.37 | | 199.50 | | | 7,802.43 | | | 74,485.21 |
| 21 | Lewis | 58,639.98 | 6,653.45 | 6,643.18 | 11,796.64 | 160.00 | | 1,670.85 | 2,824.52 | | 130.35 | 88,518.92 |
| 22 | Lincoln | 81,141.97 | | | | | | 800.00 | | | 160.83 | 82,102.80 |
| 23 | Mason | 23,143.42 | | 3,210.14 | 5,549.03 | 3,480.98 | 702.00 | 9,284.47 | | | | 45,370.04 |
| 24 | Okanogan | 55,405.94 | 20,755.52 | 9,701.90 | | | | 1,885.40 | 2,905.82 | | | 90,494.58 |
| 25 | Pacific | 34,431.02 | 3,765.80 | 738.62 | 2,866.58 | | 10,151.84 | 849.00 | 120.00 | 5,359.60 | 24.32 | 58,306.78 |
| 26 | Pend Oreille | 27,369.22 | 4,216.03 | | | | | 4,569.52 | | | | 36,154.77 |
| 27 | Pierce | 32,433.92 | 1,110.10 | | 10,235.23 | 930.75 | | 4,423.53 | | | 41.36 | 49,174.89 |
| 28 | San Juan | 3,847.45 | | | | | | | | | | 3,847.45 |
| 29 | Skagit | 29,338.11 | 320.00 | 2,806.69 | 4,615.88 | | | | 1,782.41 | 7,989.44 | 165.00 | 47,107.53 |
| 30 | Skamania | 11,039.31 | 8,801.03 | 6,194.16 | 9,798.22 | | | | | | | 35,917.72 |
| 31 | Snohomish | 35,009.71 | 371.10 | 2,200.50 | 200.00 | 718.70 | | 958.48 | 360.00 | 2,827.34 | 251.00 | 42,896.83 |
| 32 | Spokane | 59,929.09 | 1,910.09 | | | | | 2,504.97 | | 788.23 | 2.50 | 65,134.88 |
| 33 | Stevens | 75,743.10 | 1,635.80 | 3,877.57 | 13,502.75 | | 8,077.16 | 3,661.06 | | 19,259.76 | 160.40 | 137,080.60 |
| 34 | Thurston | 22,026.90 | 2,146.23 | | | 1,957.89 | 130.40 | 2,831.02 | 11,163.00 | | .43 | 29,092.87 |
| 35 | Wahkiakum | 7,791.54 | 880.00 | 7,021.76 | 6,053.70 | | 1,281.58 | 4,106.40 | | | 33.00 | 27,167.98 |
| 36 | Walla Walla | 45,045.84 | 2,565.96 | | | 942.50 | | | | | 120.00 | 48,674.30 |
| 37 | Whatcom | 22,986.26 | 3,564.34 | 7,204.33 | | | | | 1,512.15 | | 416.19 | 35,683.27 |
| 38 | Whitman | 70,246.60 | 8,414.80 | | | | | | | | 162.92 | 78,824.32 |
| 39 | Yakima | 54,016.97 | 55,174.03 | 9,847.03 | | | 7,248.80 | 7,346.94 | 6,146.57 | 8,346.16 | | 148,126.50 |
| | Totals | 1,526,129.43 | 356,977.20 | 100,098.22 | 131,825.47 | 45,956.63 | 100,001.17 | 100,002.90 | 99,995.35 | 89,438.25 | 2,302.94 | 2,552,727.62 |

* These figures include only Sections 16 and 36, which have been surveyed and found to be in place.

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**STATUS OF COMMON SCHOOL GRANTS TO AND INCLUDING SEPTEMBER 30, 1920.**

**(Being Sections 16 and 36 and approved Lieu Selections.)**

| | COUNTIES | Total Area | Area Sold | Balance Remaining in Grant |
|---|---|---|---|---|
| | | Acres | Acres | Acres |
| 1 | Adams | 84,375.37 | 29,097.59 | 55,277.78 |
| 2 | Asotin | 24,949.97 | 4,487.22 | 20,462.75 |
| 3 | Benton | 75,043.08 | 10,239.25 | 64,803.83 |
| 4 | Chelan | 43,506.74 | 3,850.46 | 39,656.28 |
| 5 | Clallam | 34,440.87 | 4,088.70 | 30,352.17 |
| 6 | Clarke | 24,348.74 | 11,398.80 | 12,949.94 |
| 7 | Columbia | 23,200.00 | 8,801.61 | 14,398.39 |
| 8 | Cowlitz | 40,706.16 | 10,471.26 | 30,234.90 |
| 9 | Douglas | 69,340.68 | 25,084.00 | 44,256.68 |
| 10 | Ferry | 22,818.06 | 797.29 | 22,020.77 |
| 11 | Franklin | 47,371.24 | 8,408.20 | 38,963.04 |
| 12 | Garfield | 19,180.75 | 8,769.53 | 10,411.22 |
| 13 | Grant | 129,360.83 | 35,072.55 | 94,288.28 |
| 14 | Grays Harbor | 48,017.95 | 12,415.53 | 35,602.42 |
| 15 | Island | 10,340.55 | 5,925.64 | 4,414.91 |
| 16 | Jefferson | 26,035.99 | 2,670.81 | 23,365.18 |
| 17 | King | 51,280.04 | 22,583.22 | 28,696.82 |
| 18 | Kitsap | 13,412.35 | 5,896.32 | 7,516.03 |
| 19 | Kittitas | 160,797.83 | 10,713.88 | 150,083.95 |
| 20 | Klickitat | 62,778.91 | 13,487.54 | 49,291.37 |
| 21 | Lewis | 65,293.38 | 12,586.80 | 52,706.58 |
| 22 | Lincoln | 81,141.97 | 32,204.75 | 48,937.22 |
| 23 | Mason | 23,143.42 | 4,623.37 | 18,520.05 |
| 24 | Okanogan | 76,001.46 | 9,741.96 | 66,259.50 |
| 25 | Pacific | 38,196.82 | 6,766.37 | 31,430.45 |
| 26 | Pend Oreille | 31,585.25 | 3,764.80 | 27,820.30 |
| 27 | Pierce | 33,544.02 | 15,219.44 | 18,324.58 |
| 28 | San Juan | 3,847.45 | 2,895.65 | 951.80 |
| 29 | Skagit | 29,658.11 | 8,849.08 | 20,809.03 |
| 30 | Skamania | 19,980.34 | 2,577.52 | 17,352.82 |
| 31 | Snohomish | 35,380.81 | 17,419.46 | 17,961.35 |
| 32 | Spokane | 61,839.18 | 38,020.00 | 23,819.18 |
| 33 | Stevens | 77,378.90 | 14,783.51 | 62,595.39 |
| 34 | Thurston | 24,173.13 | 9,505.04 | 14,668.09 |
| 35 | Wahkiakum | 8,671.54 | 3,381.50 | 5,290.04 |
| 36 | Walla Walla | 47,611.80 | 24,996.96 | 22,614.84 |
| 37 | Whatcom | 26,550.60 | 10,112.53 | 16,438.07 |
| 38 | Whitman | 78,661.40 | 48,416.15 | 30,245.25 |
| 39 | Yakima | 109,191.00 | 14,007.04 | 95,183.96 |
| | Totals | 1,883,106.69 | 514,131.39 | 1,368,975.30 |

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**STATUS OF GRANT FOR NORMAL SCHOOLS, TO AND INCLUDING SEPTEMBER 30, 1920.**

**(Sec. 17, Enabling Act. 25 Stat. L., Ch. 180.)**

| Location of Approved Area | Total Area | Area Sold | Balance Remaining in Grant |
|---|---|---|---|
| COUNTIES | Acres | Acres | Acres |
| Benton | 9,817.65 | 5,746.45 | 4,071.20 |
| Chelan | 2,380.87 | 52.15 | 2,328.72 |
| Clallam | 3,726.93 | ..... | 3,726.93 |
| Clarke | 2,160.00 | ..... | 2,160.00 |
| Cowlitz | 9,402.84 | ..... | 9,402.84 |
| Douglas | 11,869.53 | 9,949.53 | 1,920.00 |
| Grant | 11,196.14 | 6,968.11 | 4,228.03 |
| Grays Harbor | 1,856.68 | ..... | 1,856.68 |
| Jefferson | 10,099.28 | ..... | 10,099.28 |
| King | 2,868.53 | ..... | 2,868.53 |
| Klickitat | 7,802.43 | 440.00 | 7,362.43 |
| Lewis | 2,824.52 | ..... | 2,824.52 |
| Okanogan | 2,905.82 | 2,005.87 | 899.95 |
| Pacific | 120.00 | ..... | 120.00 |
| Skagit | 1,782.41 | 91.49 | 1,690.92 |
| Snohomish | 360.00 | 40.00 | 320.00 |
| Stevens | 11,163.00 | 3,363.00 | 7,800.00 |
| Whatcom | 1,512.15 | 39.20 | 1,472.95 |
| Yakima | 6,146.57 | ..... | 6,146.57 |
| Totals | 99,995.35 | 28,695.80 | 71,299.55 |

**STATUS OF GRANT FOR THE ESTABLISHMENT AND MAINTENANCE OF A SCIENTIFIC SCHOOL, TO AND INCLUDING SEPTEMBER 30, 1920.**

**(See Enabling Act, 25 Stat. L. Ch. 180.)**

| Location of Approved Area | Total Area | Area Sold | Balance Remaining in Grant |
|---|---|---|---|
| COUNTIES | Acres | Acres | Acres |
| Clallam | 637.80 | ..... | 637.80 |
| Cowlitz | 18,323.04 | 320.00 | 18,003.04 |
| Douglas | 320.00 | 320.00 | ..... |
| Grant | 10,043.42 | 8,648.66 | 1,394.76 |
| Grays Harbor | 2,520.00 | 1,320.00 | 1,200.00 |
| King | 4,533.71 | 200.00 | 4,333.71 |
| Kitsap | 480.00 | ..... | 480.00 |
| Klickitat | 3,704.37 | 320.00 | 3,384.37 |
| Lewis | 6,643.18 | ..... | 6,643.18 |
| Mason | 3,210.14 | 47.50 | 3,162.64 |
| Okanogan | 9,701.90 | 6,821.48 | 2,880.42 |
| Pacific | 738.62 | ..... | 738.62 |
| Skagit | 2,896.69 | ..... | 2,896.69 |
| Skamania | 6,194.16 | 440.00 | 5,754.16 |
| Snohomish | 2,200.50 | 667.05 | 1,533.45 |
| Stevens | 3,877.57 | 1,074.71 | 2,802.86 |
| Wahkiakum | 7,021.76 | ..... | 7,021.76 |
| Whatcom | 7,204.33 | ..... | 7,204.33 |
| Yakima | 9,847.03 | 950.33 | 8,896.70 |
| Totals | 100,098.22 | 21,129.73 | 78,968.49 |

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**STATUS OF GRANT FOR CHARITABLE, EDUCATIONAL, PENAL AND REFORMATORY INSTITUTIONS, TO AND INCLUDING SEPTEMBER 30, 1920.**

**(Sec. 17, Enabling Act, 25 Stat. L., Ch. 180.)**

| Location of Approved Area | Total Area | Area Sold | Balance Remaining in Grant |
|---|---|---|---|
| COUNTIES | Acres | Acres | Acres |
| Benton | 160.00 | 3.00 | 157.00 |
| Clarke | 1,434.21 | ..... | 1,434.21 |
| Cowlitz | 3,920.00 | ..... | 3,920.00 |
| Douglas | 27,191.36 | 13,014.72 | 14,176.64 |
| Grant | 12,964.69 | 10,420.54 | 2,544.15 |
| Grays Harbor | 5,043.93 | 88.00 | 4,955.93 |
| King | 4,397.07 | 960.00 | 3,437.07 |
| Lewis | 1,670.85 | ..... | 1,670.85 |
| Lincoln | 800.00 | ..... | 800.00 |
| Mason | 9,284.47 | ..... | 9,284.47 |
| Okanogan | 1,885.40 | 528.21 | 1,357.19 |
| Pacific | 849.00 | ..... | 849.00 |
| Pend Oreille | 4,569.52 | 1,929.52 | 2,640.00 |
| Pierce | 4,423.53 | 594.32 | 3,829.21 |
| Snohomish | 958.48 | ..... | 958.48 |
| Spokane | 2,504.97 | 1,396.97 | 1,108.00 |
| Stevens | 3,661.06 | 842.94 | 2,818.12 |
| Thurston | 2,831.02 | ..... | 2,831.02 |
| Wahkiakum | 4,106.40 | 29.65 | 4,076.75 |
| Yakima | 7,346.94 | ..... | 7,346.94 |
| Totals | 100,002.90 | 29,807.87 | 70,195.03 |

**STATUS OF GRANT FOR THE USE AND SUPPORT OF THE AGRICULTURAL COLLEGE, TO AND INCLUDING SEPTEMBER 30, 1920.**

**(Sec. 16, Enabling Act, 25 Stat. L., Ch. 180.)**

| Location of Approved Area | Total Area | Area Sold | Balance Remaining in Grant |
|---|---|---|---|
| COUNTIES | Acres | Acres | Acres |
| Benton | 3,498.88 | 800.00 | 2,698.88 |
| Chelan | 3,840.00 | ..... | 3,840.00 |
| Clallam | 4,343.32 | ..... | 4,343.32 |
| Cowlitz | 6,378.68 | 840.00 | 5,538.68 |
| Douglas | 21,498.46 | 13,565.35 | 7,933.11 |
| King | 3,227.99 | 1,134.62 | 2,093.37 |
| Kittitas | 2,080.39 | 80.00 | 2,000.39 |
| Pacific | 5,359.60 | ..... | 5,359.60 |
| Skagit | 7,989.44 | 160.00 | 7,829.44 |
| Snohomish | 2,827.34 | ..... | 2,827.34 |
| Spokane | 788.23 | 238.78 | 549.45 |
| Stevens | 19,259.76 | 2,687.64 | 16,622.12 |
| Yakima | 8,346.16 | ..... | 8,346.16 |
| Totals | 89,438.25 | 19,456.39 | 69,981.86 |

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**STATUS OF THE UNIVERSITY LANDS, TO AND INCLUDING SEPTEMBER 30, 1920.**

**(Being the 100,001.17 acres transferred from Charitable, Educational, Penal and Reformatory Institutions Grant by authority of Chapter 91 of the Session Laws of 1903 and the acreage acquired under act of Congress July 17, 1854, and subsequent acts.)**

| Location of Approved Area | Total Area | Area Sold | Balance Remaining in Grant |
|---|---|---|---|
| COUNTIES | Acres | Acres | Acres |
| Benton | 5,728.45 | ..... | 5,728.45 |
| Chelan | 960.80 | .85 | 959.95 |
| Clallam | 1,827.75 | 1,387.75 | 440.00 |
| Cowlitz | 160.00 | ..... | 160.00 |
| Douglas | 33,660.79 | 10,563.51 | 23,097.28 |
| Grays Harbor | 315.50 | 315.50 | ..... |
| Island | 5,140.68 | 4,575.93 | 564.75 |
| Jefferson | 45,017.69 | 12,297.89 | 32,719.80 |
| King | 4,790.64 | 4,790.64 | ..... |
| Kitsap | 12,373.40 | 11,733.40 | 640.00 |
| Klickitat | 199.50 | 199.50 | ..... |
| Lewis | 160.00 | 40.00 | 120.00 |
| Mason | 4,182.98 | 3,360.98 | 822.00 |
| Pacific | 10,151.84 | ..... | 10,151.84 |
| Pierce | 930.75 | 832.25 | 98.50 |
| Snohomish | 718.70 | 558.70 | 160.00 |
| Stevens | 8,077.16 | 160.00 | 7,917.16 |
| Thurston | 2,088.29 | 1,845.33 | 242.96 |
| Wahkiakum | 1,281.58 | ..... | 1,281.58 |
| Walla Walla | 942.50 | 942.50 | ..... |
| Yakima | 7,248.80 | ..... | 7,248.80 |
| Totals | 145,957.80 | 53,604.73 | 92,353.07 |

**STATUS OF ESCHEATED LANDS, TO AND INCLUDING SEPTEMBER 30, 1920.**

| Location | Total Area | Area Sold | Balance Remaining in Grant |
|---|---|---|---|
| COUNTIES | Acres | Acres | Acres |
| Benton | .08 | ..... | .08 |
| Chelan | .24 | .14 | .10 |
| Clallam | 164.80 | ..... | 164.80 |
| Clarke | 4.58 | ..... | 4.58 |
| Douglas | 396.91 | 396.91 | ..... |
| Franklin | .45 | .33 | .12 |
| Jefferson | 6.42 | 6.35 | .07 |
| King | 51.30 | 7.00 | 44.30 |
| Kitsap | 9.78 | ..... | 9.78 |
| Kittitas | .08 | .08 | ..... |
| Lewis | 130.35 | 130.00 | .35 |
| Lincoln | 160.83 | .65 | 160.18 |
| Pacific | 24.32 | 3.95 | 20.37 |
| Pierce | 41.36 | .14 | 41.22 |
| Skagit | 165.00 | 165.00 | ..... |
| Snohomish | 251.00 | 20.50 | 230.50 |
| Spokane | 2.50 | 2.31 | .19 |
| Stevens | 160.40 | .04 | 160.36 |
| Thurston | .43 | ..... | .43 |
| Wahkiakum | 33.00 | 33.00 | ..... |
| Walla Walla | 120.00 | 120.00 | ..... |
| Whatcom | 416.19 | 265.11 | 151.08 |
| Whitman | 162.92 | 160.00 | 2.92 |
| Totals | 2,302.94 | 1,311.51 | 991.43 |

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**STATUS OF THE CAPITOL BUILDING LAND, TO AND INCLUDING SEPTEMBER 30, 1920.**

| Location of Approved Area | Total Area | Area Sold | Balance Remaining in Grant |
|---|---|---|---|
| COUNTIES | Acres | Acres | Acres |
| Clallam | 27,607.77 | ..... | 27,607.77 |
| Clarke | 4,823.15 | ..... | 4,823.15 |
| Cowlitz | 2,278.94 | 200.00 | 2,078.94 |
| Douglas | 12,000.00 | 6,480.00 | 5,520.00 |
| Grays Harbor | 3,891.40 | 40.00 | 3,851.40 |
| Jefferson | 8,446.49 | ..... | 8,446.49 |
| King | 7,924.69 | 440.00 | 7,484.69 |
| Kitsap | 240.00 | ..... | 240.00 |
| Lewis | 11,796.64 | 120.00 | 11,676.64 |
| Mason | 5,549.03 | ..... | 5,549.03 |
| Pacific | 2,866.58 | ..... | 2,866.58 |
| Pierce | 10,235.23 | 314.86 | 9,920.37 |
| Skagit | 4,615.88 | ..... | 4,615.88 |
| Skamania | 9,793.22 | 5,080.00 | 4,713.22 |
| Snohomish | 200.00 | ..... | 200.00 |
| Stevens | 13,502.75 | 321.19 | 13,181.56 |
| Wahkiakum | 6,053.70 | ..... | 6,053.70 |
| Totals | 131,825.47 | 12,996.05 | 118,829.42 |

NOTE:—Total area sold represents transactions handled by the Land Office prior to April 2, 1909, when control of grant was taken over by the Capitol Commission. For balance remaining in grant see report of State Capitol Commission.

**STATUS OF THE COMBINED GRANTS, TO AND INCLUDING SEPTEMBER 30, 1920.**

| Approved Area | Total Area | Area Sold | Balance Remaining in Grant |
|---|---|---|---|
| GRANTS | Acres | Acres | Acres |
| * Common School and Indemnity | 1,888,106.69 | 514,131.39 | 1,368,975.30 |
| Scientific School | 100,098.22 | 21,129.73 | 78,968.49 |
| † Capitol Building | 131,825.47 | 12,996.05 | 118,829.42 |
| University | 145,957.80 | 53,604.73 | 92,353.07 |
| C., E., P. and R. I. | 100,002.90 | 29,807.87 | 70,195.03 |
| Normal School | 99,995.35 | 28,695.80 | 71,299.55 |
| Agricultural College | 89,438.25 | 19,456.39 | 69,981.86 |
| Escheated | 2,302.94 | 1,311.51 | 991.43 |
| Totals | 2,552,727.62 | 681,133.47 | 1,871,594.15 |

* This does not include Common School lands, namely, Sections 16 and 36, in unsurveyed townships.

† These figures do not include transactions subsequent to April 2, 1909, when control of the Capitol Building Grant was vested in the State Capitol Commission.

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**AREA OF COMMON SCHOOL AND INDEMNITY LAND EMBRACED IN UNITED STATES FOREST RESERVATIONS SEPTEMBER 30, 1920.**

| NATIONAL FORESTS | Area of Each Reserve | Original Area of School and Indemnity in Reserves | Total Area Used as Basis for Lieu Selections | Area of School Land Within Reserve for Which State Has Not Selected Indemnity |
|---|---|---|---|---|
| | Acres | Acres | Acres | Acres |
| Chelan | 677,592.00 | 40,160.00 | 4,598.62 | 35,561.38 |
| Columbia | 784,627.00 | 53,590.85 | 16,322.66 | 37,268.19 |
| Colville | 754,737.00 | 46,235.99 | 40.00 | 46,195.99 |
| Kaniksu | 257,607.00 | 19,197.91 | 640.00 | 18,557.91 |
| Okanogan | 1,488,457.00 | 82,189.13 | 5,157.17 | 77,031.96 |
| Olympic | 1,534,172.00 | 88,196.48 | 35,790.11 | 52,406.37 |
| Rainier | 1,316,364.00 | 99,599.21 | 48,781.16 | 50,818.05 |
| Snoqualmie | 696,071.00 | 62,449.64 | 17,297.77 | 45,151.87 |
| Washington | 1,459,789.00 | 86,770.30 | 52,585.00 | 34,185.30 |
| Wenaha | 313,439.00 | 16,437.72 | ..... | 16,437.72 |
| Wenatchee | 657,084.00 | 72,310.88 | 6,015.84 | 66,295.04 |
| Totals | 9,939,889.00 | 667,138.11 | 197,228.33 | 479,909.78 |

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**STATEMENT SHOWING AREA OF GRANTED AND SELECTED LANDS EMBRACED WITHIN THE BOUNDARIES OF NATIONAL FOREST RESERVES, EXCLUSIVE OF COMMOON SCHOOL LAND—SEPTEMBER 30, 1920.**

| NATIONAL FORESTS | Approved Indemnity | Scientific School | Territorial University | University Transfer | Normal School | Capitol Building | Agricultural College | C., E., P. and R. I. | Totals |
|---|---|---|---|---|---|---|---|---|---|
| Colville | 1,400.00 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 1,400.00 |
| Columbia | 935.63 | 3,234.05 | ..... | ..... | ..... | ..... | ..... | ..... | 4,169.68 |
| Kaniksu | 480.00 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 480.00 |
| Okanogan | 1,677.02 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 1,677.02 |
| Olympic | 1,064.14 | 440.00 | ..... | 440.00 | ..... | 6,598.21 | 446.87 | 1,120.00 | 10,109.22 |
| Rainier | ..... | 40.00 | ..... | ..... | ..... | ..... | ..... | ..... | 40.00 |
| Snoqualmie | ..... | 1,054.08 | ..... | ..... | 280.00 | 160.00 | ..... | ..... | 1,494.08 |
| Washington | ..... | 291.74 | ..... | ..... | 47.04 | ..... | ..... | ..... | 338.78 |
| Wenaha | 160.00 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 160.00 |
| Wenatchee | ..... | ..... | 959.95 | ..... | 2,328.72 | ..... | ..... | ..... | 3,288.67 |
| Totals | 5,716.79 | 5,059.87 | 959.95 | 440.00 | 2,655.76 | 6,758.21 | 446.87 | 1,120.00 | 23,157.45 |

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STATE OF WASHINGTON
DEPARTMENT OF EDUCATION

# TWENTY-FIFTH BIENNIAL REPORT

OF THE

# Superintendent of Public Instruction

FOR THE

BIENNIUM ENDING JUNE 30, 1920

JOSEPHINE CORLISS PRESTON
Superintendent of Public Instruction

OLYMPIA
FRANK M. LAMBORN PUBLIC PRINTER
1921

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# STATE OF WASHINGTON

## DEPARTMENT OF EDUCATION

Olympia, Washington, November 1, 1920.

To His Excellency, Louis F. Hart, Governor of the State of Washington:

Sir: In compliance with the provisions of law, I have the honor herewith to transmit through you to the Legislature, the biennial report of the Superintendent of Public Instruction, together with the accompanying documents, for the biennium ending June 30, 1920.

Very respectfully,

JOSEPHINE CORLISS PRESTON,
Superintendent of Public Instruction.

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## DISPOSITION OF THIS REPORT

**The law requires that five thousand copies of the biennial report of the Superintendent of Public Instruction shall be printed and distributed as follows:**

**One copy to the state library.**

**One copy to each county superintendent.**

**One copy to each district library.**

**School officers are respectfully reminded that it is their duty to preserve all educational reports, copies of the school law and school journals and to transmit them in good condition to their successors in office.**

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# SUPERINTENDENTS OF PUBLIC INSTRUCTION

**1861-1920.**

**Territorial Superintendents.**

| | | |
|---|---|---|
| 1861 | B. C. Lippincott | Olympia |

**Two Year Terms.**

| | | |
|---|---|---|
| 1871 | Nelson Rounds. | |
| 1877 | J. P. Judson | Olympia |
| 1879 | Jonathon S. Houghton | Goldendale |
| 1881 | C. W. Wheeler | Waitsburg |
| 1883 | R. C. Kerr | Port Townsend |
| 1885 | J. C. Lawrence | Garfield |
| 1887 | J. H. Morgan | Ellensburg |

**State Superintendents.**

| | |
|---|---|
| 1889 | R. B. Bryan. |
| 1893 | C. W. Bean. |
| 1897 | Frank J. Browne. |
| 1901 | R. B. Bryan. |
| 1905 | R. B. Bryan.* |
| 1908 | H. B. Dewey. |
| 1913 | Josephine Corliss Preston. |
| 1917 | Josephine Corliss Preston. |

* Died March 20, 1908; H. B. Dewey appointed to fill vacancy.

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# STATE DEPARTMENT OF EDUCATION

Mrs. Josephine Corliss Preston.....Superintendent of Public Instruction
Blanche A. Nagel.....Assistant State Superintendent
Wm. U. Neeley.....Deputy State Superintendent
Edwin Twitmyer.....High School Inspector
Mrs. Addie E. Dickinson.....Assistant
Mrs. Evelyn Spencer.....Assistant
Mrs. Dora Lewis.....Assistant
W. G. Hummel.....State Director of Vocational Education
J. A. Guitteau.....Supervisor of Agricultural Education
*H. M. Skidmore.....Supervisor of Agricultural Education
Miss Dorothy Shank.....State Supervisor Home Economics Education
George H. Jensen.....Acting Supervisor in Charge of Teacher Training for Trade and Industrial Education
Mrs. Rose R. Fowler.....Secretary State Board of Examiners
Miss Mary DuBois Fowler.....Executive Secretary
Robert Norton.....Legal Secretary
D. C. Phelps.....Field Assistant
Mrs. Anna S. Norton.....Mail Clerk
Miss Sibyl Suemnicht.....Stenographer
Miss Nellie Mulcahy.....Stenographer
Miss Mildred Stanford.....Stenographer
Mrs. Elva Meeker.....Stenographer

### State Board of Examiners.

Mrs. George Blankenship
Miss Frieda Iffland
Miss Ruth Mylroie
Mrs. James H. Brown
Miss L. L. West
Mrs. F. A. Longaker
Mrs. J. C. Pringle
Mrs. Helen Burke Crowley
Mr. George E. Blankenship
Dr. F. E. Bolton
Miss Katharine Rice

### State Board of Education

Mrs. Josephine Corliss Preston, President.....Olympia
Wm. U. Neeley, Secretary.....Olympia
Dr. Henry Suzzallo, President University of Washington.....Seattle
Dr. E. O. Holland, President Washington State College.....Pullman
N. D. Showalter, President State Normal School.....Cheney
Wm. F. Geiger, City Superintendent.....Tacoma
H. M. Hart, Principal Lewis and Clark High School.....Spokane
Miss Georgian Donald, State Normal School.....Centralia

* Absent on leave.

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**State Board for Vocational Education.**

Mrs. Josephine Corliss Preston, Chief Executive Officer.....Olympia
Wm. U. Neeley, Secretary.....Olympia
Dr. Henry Suzzallo, President University of Washington.....Seattle
Dr. E. O. Holland, President Washington State College.....Pullman
N. D. Schowalter, President State Normal School.....Cheney
Wm. F. Geiger, City Superintendent.....Tacoma
H. M. Hart, Principal Lewis and Clark High School.....Spokane
Miss Georgian Donald, State Normal School.....Centralia

UNIVERSITY OF WASHINGTON, SEATTLE
Dr. Henry Suzzallo, President

STATE COLLEGE, PULLMAN
Dr. E. O. Holland, President

STATE NORMAL SCHOOL, BELLINGHAM
Dr. George W. Nash, President

STATE NORMAL SCHOOL, ELLENSBURG
George H. Black, President

STATE NORMAL SCHOOL, CHENEY
N. D. Showalter, President

STATE TRAINING SCHOOL FOR BOYS, CHEHALIS
Thomas P. Horn, Superintendent

STATE SCHOOL FOR GIRLS, GRAND MOUND
Mrs. Ida McQuesten, Superintendent

STATE SCHOOL FOR THE DEAF, VANCOUVER
George V. Lloyd, Superintendent

STATE SCHOOL FOR THE BLIND, VANCOUVER.
Herbert R. Chapman, Superintendent

STATE CUSTODIAL SCHOOL, MEDICAL LAKE
S. C. Woodruff, Superintendent

STATE REFORMATORY, MONROE.
Cleon B. Roe, Superintendent

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## COUNTY SUPERINTENDENTS.

| Counties | School Superintendents | County Seats |
|---|---|---|
| Adams | Olive M. Hoffhine | Ritzville |
| Asotin | Mrs. Viola Likes | Asotin |
| Benton | Mrs. Lowa M. Crawford | Prosser |
| Chelan | J. Frank Casebeer | Wenatchee |
| Clallam | Mrs. Ina M. McNutt | Port Angeles |
| Clarke | Chester F. Bennett | Vancouver |
| Columbia | W. W. Hendron | Dayton |
| Cowlitz | Joseph Gardner | Kalama |
| Douglas | Mrs. L. O. Anderson | Waterville |
| Ferry | Eva Hane | Republic |
| Franklin | Edith K. Peck | Pasco |
| Garfield | Frances J. Gimlin | Pomeroy |
| Grant | J. Elmer Bovey | Ephrata |
| Grays Harbor | T. W. Bibb | Montesano |
| Island | Frank D. Newberry | Coupeville |
| Jefferson | Mrs. Elva Edwards Cole | Port Townsend |
| King | A. S. Burrows | Seattle |
| Kitsap | Geo. T. Crockett | Port Orchard |
| Kittitas | S. A. Bartlett | Ellensburg |
| Klickitat | C. M. Ryman | Goldendale |
| Lewis | Z. May Meighen | Chehalis |
| Lincoln | W. S. Shelton | Davenport |
| Mason | Mrs. Mary M. Knight | Shelton |
| Okanogan | M. Brinkerhoff | Okanogan |
| Pacific | Edith Soper | South Bend |
| Pend Oreille | Mrs. Mamie P. Johnson | Newport |
| Pierce | Mrs. Minnie D. Bean | Tacoma |
| San Juan | F. W. Cobb | Friday Harbor |
| Skagit | Miss Mabel Graham | Mount Vernon |
| Skamania | W. E. Miller | Stevenson |
| Snohomish | W. F. Martin | Everett |
| Spokane | F. V. Yeager | Spokane |
| Stevens | W. O. Cummings | Colville |
| Thurston | Mrs. Cassandra Brown | Olympia |
| Wahkiakum | May B. Watkins | Cathlamet |
| Walla Walla | Mary Gilliam | Walla Walla |
| Whatcom | Mrs. Jennie M. Robin | Bellingham |
| Whitman | S. F. Shinkle | Colfax |
| Yakima | Mrs. Anna R. Nichols | Yakima |

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# Report and Recommendations of the Superintendent of Public Instruction

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## RECOMMENDATIONS OF SUPERINTENDENT OF PUBLIC INSTRUCTION.

1. Larger taxation unit insofar as it does not destroy the local community leadership and interest.
2. Greater discretionary powers to school directors, county superintendents and the superintendent of public instruction in providing equal educational opportunities for children in isolated sections of the state.
3. Increase of salary of county superintendents, adequate field and clerical assistance.
4. Authorization of Junior High Schools provided that no grade below the 9th receive high school attendance.
5. Superintendent of public instruction have supervision of the educational work of the special schools supported by the state.
6. The establishment of a Teachers' Retirement Fund law applicable to all school districts in the state.

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# REPORT AND RECOMMENDATIONS OF THE SUPERINTENDENT OF PUBLIC INSTRUCTION.

The special session of the legislature held in our state last March passed a resolution authorizing the Governor to appoint a school code commission. The resolution provided that:

Said Commission shall make a comprehensive and exhaustive study of the common school system and incorporate its findings and conclusions in a bill, or bills, which shall be presented to the legislature of 1921, not later than January 11, 1921."

The following persons were appointed upon this Commission:

W. J. Sutton, Cheney.
Mrs. Mark Reed, Shelton.
A. S. Burrows, Seattle.
W. M. Kern, Walla Walla.
Mrs. Elizabeth Kelly, Ritzville.
Alfred Lister, Tacoma.

They have made recommendations which are of great concern to all of us and must be studied with unusual care.

## RECOMMENDATIONS OF THE GOVERNOR'S SCHOOL CODE COMMISSION.

### County and District School Administration.

"First: That the county and district school administration be reorganized to provide:

"1. That each county, outside of districts containing cities of the first, second or third class (population over 1,500) be organized for educational purposes as a single unit known as the County School District.

"2. That districts containing first, second and third class cities (population over 1,500) shall be first class districts with the option of becoming a part of the County School District.

"3. That in each county a County Board of Education of five members be elected from as many sections of the county with power to appoint a County Superintendent of Schools, who shall be superintendent of the County School District.

"4. That the County Board of Education provide, preferably at the county seat, adequate office room, clerical and supervisory assistants.

"5. That all present school districts that do not contain cities of the first, second or third class (population over 1,500) shall become subdistricts with one elected trustee with certain well defined powers.

"6. That, as far as practicable, there be uniformity in the matter of elections, taxation, distribution of funds, the powers of boards and superintendents, the selection of teachers and business management for first class districts and for the County School Districts.

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**State Department of Education.**

"Second: That the State Department of Education be reorganized to provide:

"1. A State Board of Education of seven lay members to be appointed by the Governor for terms of seven years, said Board to have legislative and judicial powers in educational matters.

"2. A State Superintendent of Public Instruction appointed by the State Board of Education without restriction as to place of residence or political affiliation and for such term and at such salary as the Board may determine. (This will require a constitutional amendment.)

"3. A state department with adequate supervisory divisions to completely cover the field of educational effort.

**Financial Support.**

"1. That a larger per cent of the cost of the common school education be raised by a state-wide tax.

"2. That the state school funds and the county school funds be apportioned one-third on the basis of teachers and two-thirds on the basis of attendance, the attendance of all pupils in high schools to be counted as one and one-half times the actual attendance.

"3. That all the school districts in each county, except those in cities of the first class and other cities containing a greater population than 1,500, be administered as one county school district, and the funds for the operation of all the schools in this county school district to be levied equally upon all the property within this county district.

"4. That school districts be allowed to levy up to fifteen (15) mills of the assessed valuation of tho property within the districts for current expense, instead of up to ten (10) mills as now authorized."

**Analysis of School Code Commission Report.**

There is an insistent call from different parts of the state for my interpretation of the report of the School Code Commission. In order to meet this demand I am making this statement for my Biennial Report and for publication at this time.

The outstanding recommendations of the School Code Commission are as follows:

1. The abandonment of the present school district system and the establishment of a county unit plan under a centralized county board of education with large powers.

2. The abolishing of the election of a State Superintendent of Schools by popular vote and the appointment of the State Superintendent by a State Board of Education which in turn has been appointed by the Governor.

3. The adoption of a 30-10-15 plan which means $30.00 per census child to be raised by the State; $10.00 per census child to be raised by the

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County; and an increasing of the school district tax levy to 15 mills without a vote of the people.

There is recommended a change in distribution of the state school fund and it is proposed that it be apportioned upon the plan now being used to distribute county funds—one-third according to the number of teachers employed and two-thirds according to attendance.

### The County Unit.

The Commission's recommendation to adopt a county unit is the most important one before the people of this state at this time.

There are two important phases of any county unit plan—financial and administrative. The laws of the State of Washington already provide for a semi-county unit plan so far as current school finances are concerned.

The question of the administrative side of this problem is too vital for passing consideration. It strikes at the heart of our democratic government.

There are two forces at work in the United States in the educational field diametrically opposed to each other.

The first group of educational thinkers advocate that our schools be placed under specialized group control.

The second group of educational thinkers believe that since the nation is a "government of the people, by the people and for the people" that the people are entitled to direct control of their public school system and the right to elect their chief educational officers.

The Code Commission report represents the contention of the first group.

Even where the county unit system has been adopted there is no uniformity. In Delaware and Maryland the County Boards of Education are appointed by the Governor; in North Carolina they are elected by the Legislature; in South Carolina they are appointed by the State Board of Education; in Georgia they are elected by the Grand Juries; in Tennessee they are appointed by the County Courts; in Missouri they are appointed by the County Superintendents; while in Alabama, Florida, and Louisiana they are elected by the people.

### Elimination of all Boards of Directors in Certain Counties.

The school Code Commission would discharge every board of directors in every school district in the state except in towns and cities having a population of 1,500 or more people. Adherence to such a plan would take away, from no less than thirteen counties in the state, every school board member and place the entire county and city school systems of these counties in the hands of a county board of education.

The following counties would be thus affected:

| | | |
|---|---|---|
| Lincoln | Mason | Pend Oreille |
| Douglas | Island | Ferry |
| Grant | San Juan | Skamania |
| Okanogan | Asotin | Wahkiakum |
| Klickitat | | |

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## COMPARISON OF CITY DISTRICT WITH THE PROPOSED COUNTY DISTRICT.

Supporters of the code commission plan have attempted to point out what they consider to be a similarity between the proposed county school district and the present city school district. They note that in each a board of directors is elected by the people and that the superintendent is chosen by the board.

But this is not a true analogy. The city is composed of a homogenous group of people, having similar educational and community interests. Its schools are not isolated from each other. Means of communication are excellent. The problem of widely separated groups of people does not exist. The schools are accessible to the pupils. Its teaching problems are different from those of the one-room school.

In these respects the city district is like the consolidated district, and quite unlike the small rural district. The interests of the different country districts in a county differ greatly. Communication between them is often almost impossible. We have the milltown and logging camp problem; depopulated rural communities in wheat growing sections of the state; the homesteaders problem in the newer sections of the state; completion of public works; poor roads, and mining centers.

They have separate community life and school interests. Their problems of taxation are by no means the same. Transportation of pupils is usually necessary on a larger scale than in city districts. Community life is centered about the school. One superintendent could not adequately supervise the work of districts far apart. Mountains and other topographical barriers often lie between them. For these reasons the people of each isolated rural community should have a direct voice in the control and management of its schools.

### The County Superintendent and Rural Schools.

Our country schools are at present under the control of overworked and underpaid county superintendents.

The leader of all movements of educational and social development of the common schools in every county should be the county school superintendent.

The law assigns to the position of a county superintendent of schools many powers and duties, both clerical and administrative. It is imperative in order to meet the demands of this important office that a budget be provided in each county sufficient to provide adequate field assistants as well as necessary clerical help.

This has never been done in this great commonwealth of ours and yet city superintendents filling subordinate positions in the county system of education have both adequate supervisory assistants and clerical help.

In spite of every handicap that can be placed upon this vital educational position many men and women have given a consecrated service.

Dr. W. C. Bagley, one of the ablest authorities on rural school education in the United States, said in a public address in this state, November 5, 1920: "Washington has more nearly solved the rural school problem than any other state, being a close contender for first place in this respect."

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**The Term and Salary of County Superintendent of Schools.**

The legislature of 1919 made provision for a slight increase in the salary of the county superintendent and in the increase of the length of term. These are provided for in the following Legislation Acts:

CHAPTER 175

(S. B. 192)

**Elections and Terms of County and Precinct Officers.**

"An Act fixing the terms of county and precinct officers and prescribing the time of holding elections therefor.

"Be it Enacted by the Legislature of the State of Washington:

"Section 1. The term of office of all county and precinct officers elected on and after the Tuesday next following the first Monday in November, 1922, shall be four years and until their successors are elected and qualified and except the County Superintendent of Schools shall begin on the second Monday in January following the election: Provided, that this act shall not apply to county commissioners.

"Section 2. The election of such county and precinct officers shall be held on the Tuesday next following the first Monday in November, 1922; and every four years thereafter on the Tuesday next following the first Monday in November, and all such elective county and precinct officers shall after the taking effect of this act be elected at the time herein specified: Provided, that if a vacancy occur during the first biennium after any such election, an election to fill such vacancy for the unexpired term shall be held at the next succeeding general election.

"Section 3. That all the statutes of this state, and parts of statutes inconsistent with the provisions of this act are hereby repealed.

Passed the Senate March 8, 1919.
Passed the House March 11, 1919.
Approved by the Governor March 19, 1919."

CHAPTER 108.

(S. H. B. 193.)

**Classification of Counties for Regulation of Compensation of Officers.**

"An Act classifying counties according to population, fixing the salaries of county officers of such counties according to class, and repealing sections 3884-1, 3888, 4031 and 4033 to 4061, both inclusive, Remington & Ballinger's Annotated Codes and Statutes of Washington, and chapter 88 of the Laws of 1917, and all other acts and parts of acts in conflict herewith.

"Be it Enacted by the Legislature of the State of Washington:

"Section 1. For the purpose of regulating the compensation of county officers and for all other purposes herein provided for, the several counties of the state are hereby classified according to their population as follows:

"Counties containing a population of 210,000 or more shall belong to and be known as Class A counties.

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"Counties containing a population of 125,000 and under 210,000 shall belong to and be known as counties of the first class.

"Counties containing a population of 70,000 and under 125,000 shall belong to and be known as counties of the second class;

"Counties containing a population of 40,000 and under 70,000 shall belong to and be known as counties of the third class;

"Counties containing a population of 18,000 and under 40,000 shall belong to and be known as counties of the fourth class;

"Counties containing a population of 12,000 and under 18,000 shall belong to and be known as counties of the fifth class;

"Counties containing a population of 5,000 and under 12,000 shall belong to and be known as counties of the sixth class;

"Counties containing a population of 4,000 and under 5,000 shall belong to and be known as counties of the seventh class;

"Counties containing a population under 4,000 shall belong to and be known as counties of the eighth class.

"Section 2. The salaries of the county officers of class A counties, and counties of the first, second, third, fourth, fifth, sixth, seventh and eighth classes, as determined by the last preceding federal census, shall be per annum respectively as follows:

"Class A counties: Auditor, clerk, treasurer, sheriff, attorney, assessor, engineer, superintendent of schools, members of board of county commissioners, thirty-six hundred dollars ($3,600.00); coroner, two thousand dollars ($2,000.00).

"Counties of the first class: Auditor, clerk, treasurer, sheriff, assessor, engineer, superintendent of schools, members of board of county commissioners and attorney, three thousand dollars ($3,000.00); coroner, fifteen hundred dollars ($1,500.00).

"Counties of the second class: Auditor, clerk, treasurer, sheriff, attorney, assessor, engineer, superintendent of schools, members of board of county commissioners, twenty-four hundred dollars ($2,400.00); coroner, twelve hundred dollars ($1,200.00).

"Counties of the third class: Auditor, clerk, treasurer, sheriff, attorney, assessor, engineer, superintendent of schools, twenty-two hundred fifty dollars ($2,250.00); members of board of county commissioners, two thousand dollars ($2,000.00); coroner, eight hundred dollars ($800.00).

"Counties of the fourth class: Auditor, clerk, treasurer, sheriff, attorney, assessor, engineer, superintendent of schools; two thousand dollars ($2,000.00); members of the board of county commissioners, fifteen hundred dollars ($1,500.00); coroner, four hundred and fifty dollars ($450.00).

"Counties of the fifth class: Auditor, clerk, treasurer, sheriff, attorney, assessor, engineer, superintendent of schools, eighteen hundred dollars ($1,800.00); members of board of county commissioners, six dollars ($6.00) per day for time actually spent in the performance of their duties; coroner, three hundred dollars ($300.00).

"Counties of the sixth class: Auditor, clerk, treasurer, sheriff, assessor, engineer, superintendent of schools, attorney, fifteen hundred dollars ($1,500.00); coroner, one hundred dollars ($100.00); members of board of county commissioners, six dollars ($6.00) per day for time actually spent in the performance of their duties.

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"Counties of the seventh class: Auditor, fourteen hundred dollars ($1,400.00); clerk, treasurer, sheriff, thirteen hundred dollars ($1,300.00); attorney, assessor, engineer, superintendent of schools, twelve hundred dollars ($1,200.00); coroner, one hundred dollars ($100.00); members of the board of county commissioners, six dollars ($6.00) per day for the time actually spent in the performance of their duties.

"Counties of the eighth class: Auditor, treasurer, twelve hundred dollars ($1,200.00); sheriff, one thousand dollars ($1,000.00); clerk, attorney, superintendent of schools, nine hundred dollars ($900.00); coroner, sixty dollars ($60.00); assessor, engineer, members of board of county commissioners, six dollars ($6.00) per day for time actually spent in the performance of their duties.

"All county officers shall be entitled to their necessary traveling expenses in the performance of their official duties, bills therefor to be audited by the county commissioners.

"Section 3. Sections 3888, 4031, and 4033 to 4061, both inclusive, of Rem. & Bal. Code, and chapter 88 of the Laws of 1917, and all other acts and parts of acts in conflict with this act, are hereby repealed.

"Section 4. This act shall take effect on and after the second Monday in January, 1921.

Passed the House, March 8, 1919.
Passed the Senate, March 11, 1919.
Approved by the Governor March 19, 1919."

The most glaring defect of our present county school system is the salary of the county superintendent. Even with the increasing salary made by our last session we have not met in full the financial obligation to this group of public officials.

We know that if the control of our country schools is taken out of the hands of the farmers that the County Board of Education will employ county superintendents at greatly increased salaries. Must we use this drastic method in order to secure adequate pay?

### State Department of Education.

There is much agitation throughout the United States as to the proper method of selecting a State Board of Education and a State Superintendent of Public Instruction.

Educational experts from our colleges and universities have advocated for some years a State Board of Education with authority to carry out the business and administrative work of the state school system. The plan includes the appointment of the State Superintendent by this Board.

Educational experts are not fully agreed as to how this State Board shall be appointed. Many of them oppose the appointment of the State Board of Education by the Governor. This radical change in state school organization has been discussed favorably and unfavorably from coast to coast. It is still in an experimental stage. Whether or not the proposed plan is better than the old elective plan started by the pioneer builders of our Republic is yet a matter of conjecture.

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The organization of State Departments upon the plan has been confined almost entirely to the eastern and southern states. Western states have been loath to give up their "primitive rights" to elect their State Superintendents by popular vote.

In this connection an interesting comparison is made in the 1918 Russell Sage Foundation Report which indicates that the states of the western division for the past thirty years have moved upward from twenty-first to thirteenth place. New Jersey is the only eastern state that has gained in relative rank during this time. The whole eastern section has lost eight points in thirty years while the western division in the same length of time has gained eight points.

In order that the present organization of the State Board of Education may be more fully understood it is well to review briefly its history since first it came into existence.

### Territorial System Organized 1854.

The first organization of a territorial school system was made in 1854. The act establishing the Territorial School System of Washington was passed by the first legislative assembly and approved April 24, 1854.

There was under this act no superintendent of public instruction. The administration of the schools rested entirely with the county school superintendents. The county superintendents were allowed a salary of twenty-five dollars per year.

The county commissioners had discretionary power to allow a larger salary for the county superintendents not to exceed five hundred dollars.

### Territorial Superintendent of Public Instruction.

An act to create the office of territorial superintendent of common schools was passed by the legislative assembly January 31, 1861.

The act provided that the territorial superintendent should be elected triennially by the legislative assembly. His duties were to exercise a general supervision over the interests of the common schools throughout the territory, and to report annually to the legislative assembly all available statistics relative to the common schools. His duties were largely clerical with advisory authority.

The first report of the territorial superintendent was made in 1861 and was very brief and unsatisfactory.

By an act of the legislative assembly approved January 15, 1862, the act creating the office of territorial superintendent of common schools was repealed and thereafter the administration of the schools of the territory rested with the county superintendents until 1871, when the legislative assembly, by an act approved November 29, 1871, re-created the office of territorial superintendent of common schools.

Under this act the territorial superintendent was elected by the legislative assembly for a term of two years, and from that time forward there has been a superintendent of public instruction at the head of the public school system of the territory and state.

The next report of the territorial superintendent to be found in the files of the state library contains meager statistics for the years 1872, 1875, 1877, and 1879. In this combined report of 1879 the county superintendents

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given in 1872 were in the following counties: Chehalis (now Grays Harbor), Clallam, Clarke, Cowlitz, Island, Jefferson, King, Kitsap, Klickitat, Lewis, Mason, Pacific, Pierce, Snohomish, Skamania, Stevens, Thurston, Wahkiakum, Walla Walla, Whatcom, Whitman, and Yakima.

That part of the territory east of the mountains was organized into but five counties—Walla Walla, Klickitat, Stevens, Whitman, and Yakima.

Walla Walla county in 1872 had 50 of the 159 school houses in the territory, and 2,500 of the 5,928 pupils enrolled in the public schools. Clarke county was second, with Thurston third, and King fourth in point of enrollment in the same year.

In 1875 San Juan county is included in the report.

In 1879 Columbia county is included in the report.

## THE TERRITORIAL BOARD OF EDUCATION.

The territorial board of education came into existence under the law of 1877. The governor appointed a member from each judicial district to serve for two years. The territorial superintendent was ex-officio chairman of this board.

The territorial office was located in the home town of the superintendent and from 1877 to 1889, when Washington became a state, it had been in Olympia, Goldendale, Waitsburg, Port Townsend, Garfield, and Ellensburg.

November 28, 1883, a new law went into effect which fixed the salary of the territorial superintendent at six hundred dollars and allowed a sum not to exceed three hundred dollars for expenses. The territorial board had been increased to five members corresponding to the judicial districts.

The legislature of 1886 increased the total expenses allowed to the board not to exceed $500 annually. In 1886 the membership of the board was also increased one member on account of the judicial districts having been increased one district.

## THE STATE BOARD OF EDUCATION.

The legislature of 1889-90 enacted a complete new school code which applied to the new conditions of statehood. Under the new law enacted in 1890, the State Board of Education was made up of four suitable persons appointed by the governor by and with the consent of the senate, at least two of whom to be selected from those actually engaged in teaching in the common schools of the state—the state superintendent of public instruction to be ex-officio president. The place of meeting was at the capital of the state on the first Tuesday of June.

## BOARD OF HIGHER EDUCATION.

In 1897 in addition to the State Board of Education there was established a Board of Higher Education, consisting of the members of the State Board of Education together with the president of the University of Washington, the president of the State Agricultural College and the presidents of the state normal schools. The powers and duties of this Board of Higher Education were to adopt courses of study for normal schools and for the preparatory requirements for entrance to the University of Washington and the Agricultural College. It was the duty of the board to arrange such

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courses and adopt and enforce such regulations as would place the state institutions in harmonious relations with the common schools and with each other and unify the work of the public school system.

## STATE BOARD OF EDUCATION.

The Session Laws of 1909 abolished the Higher Board of Education and made provisions for the creation of a newly constituted State Board of Education and transferred the duties of the abolished board to the newly constituted state board.

The State Board of Education, as now constituted, is composed of the superintendent of public instruction, the president of the University of Washington, the president of the State College of Washington, the principal of one of the state normal schools elected by the principals of the state normal schools, and three persons holding life diplomas issued under the authority of this state and actively engaged in educational work, appointed by the governor, one of whom shall be a superintendent of a district of the first class, one a county superintendent of schools, one a principal of a fully accredited four-year high school.

The appointed and elected members of the board shall hold their office for two years from the date of appointment and shall serve until their successors are appointed and qualified.

## REORGANIZATION OF STATE DEPARTMENTS OF EDUCATION.

The state superintendents of public instruction have met annually together for a number of years, first at the call of the United States commissioner of education and later at special sessions at the time of the meeting of the National Education Association.

The purpose of those meetings has been to discuss common problems in education. An effort has been made to follow certain definite policies in education and unify certification laws and teacher training so that trained teachers may go from one state to another without certification difficulty.

At Salt Lake City on July 2 and 3, 1920, the state superintendents from the majority of states of the Union met and organized a council of state departments of education.

The work which each state department should undertake was outlined. The plan of asking for a budget from each state legislature which should amount to fifty cents a year for each child of school age was adopted.

## REORGANIZATION OF STATE DEPARTMENTS OF EDUCATION AS OUTLINED AT SALT LAKE CITY, JULY 2 AND 3, 1920.

I. **Selection.** We favor the selection of state superintendents of public instruction or state commissioner of education on a strictly non-partisan basis. Since the efficiency of the chief state school officer is cumulative we favor continuance of such officer in office during efficiency without constitutional, legislative or customary limitation on the number of terms an individual may serve in such office.

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II. **Definition of principal functions of a state department—**

1. To gather, interpret and publish statistical information concerning the school system.

2. To issue bulletins and circulars on important educational matters, including courses of study.

3. To advise legislatures on all educational matters needing the attention of the legislature.

4. To interpret school laws and decide appeal cases.

5. To visit schools for purposes of inspection and supervision.

6. To hold meetings and conferences with groups, such as city superintendents, high school principals, county superintendents, supervising teachers, teachers of special branches, etc.

7. To hold school board conventions and to address various types of meetings of citizens, such as rotary clubs, chambers of commerce, kiwanis clubs, etc.

8. To study pressing educational problems by the best modern, scientific methods in order to guide educational practice.

9. To make more or less thorough surveys of cities and counties.

10. To distribute special state aid so as to improve educational conditions and promote special types of education.

11. To administer school laws.

12. To give real, professional service to communities in special need of such service.

13. To train while in service teachers, principals and superintendents.

14. To give expert service in segregating the feeble-minded and otherwise defective in special classes, providing suitable courses of study and supervising such classes.

15. To supervise the training of country teachers, and to a degree all teacher training.

16. To examine applicants for state licenses to teach.

17. To supervise school libraries and to provide regulations for training pupils in use of libraries.

18. To stimulate public interest in education and carry on publicity campaigns of numerous sorts, such as the "school week," so that the general public may be informed on all important educational matters.

19. To preserve the integrity and unity of the state school system.

20. Finally, in a word, to give the forward look, to furnish the real, vital educational leadership in the state, this leadership to be the result of insight and educational statesmanship rather than the result of legislative authority and prescription which ignores local initiative.

III. **Support.** For the proper carrying out of these functions, we favor state appropriation annually for the support of the state department of education, the amount of which shall be at least fifty cents per pupil in average daily attendance in the public schools during the previous school year.

IV. **Salary.** We favor the fixing of the salary of the state superintendent of public instruction by the legislature or of the commissioner of education by the State Board of Education and we recommend that such salary should not be less than the highest salary paid to any other educational executive or superintendent in the state.

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## SUPPORT OF PUBLIC EDUCATION.

The taxpayers of the state have been liberal in their financial support of the schools, and well they should be since the public school is the one institution touching every family in the state.

The following table illustrates school development in this state since 1910:

| | Census | Enrollment | Average Daily Attendance | School Term in Months | High School Enrollment | Total Expenditures | Teachers' Salaries | Expense Other Purposes | No. Teachers | Average Annual Salary |
|---|---|---|---|---|---|---|---|---|---|---|
| 1910 | 268,972 | 215,688 | 156,064 | 7.67 | 19,928 | $11,017,983 00 | $4,960,726 00 | $7,057,257 00 | 7,170 | $690 18 |
| 1911 | 276,244 | 220,661 | 163,823 | 7.9 | 21,997 | 11,435,219 00 | 5,578,793 00 | 5,856,426 00 | 7,756 | 719 28 |
| 1912 | 283,141 | 224,410 | 170,041 | 8.1 | 24,534 | 11,156,404 00 | 6,051,881 00 | 5,104,523 00 | 8,041 | 752 62 |
| 1913 | 286,849 | 229,993 | 171,628 | 8.3 | 27,494 | 11,944,122 00 | 6,536,068 00 | 5,408,054 00 | 8,459 | 772 67 |
| 1914 | 296,695 | 238,663 | 180,225 | 8.37 | 31,321 | 12,306,666 00 | 7,077,753 00 | 5,228,913 00 | 8,639 | 819 27 |
| 1915 | 303,614 | 240,521 | 190,129 | 8.5 | 32,244 | 12,891,345 00 | 7,854,843 00 | 5,036,502 00 | 9,068 | 866 21 |
| 1916 | 304,600 | 245,419 | 191,441 | 8.5 | 35,253 | 13,080,925 00 | 7,947,621 00 | 5,053,204 00 | 9,295 | 855 04 |
| 1917 | 310,333 | 251,612 | 193,092 | 8.5 | 37,451 | 13,394,316 00 | 7,966,881 00 | 5,327,445 00 | 9,492 | 839 32 |
| 1918 | 336,237 | 262,829 | 194,854 | 8.6 | 36,985 | 14,058,211 00 | 9,097,395 00 | 4,960,816 00 | 9,749 | 934 13 |
| 1919 | 348,771 | 272,325 | 197,595 | 8.5 | 37,317 | 15,716,678 00 | 9,656,443 00 | 6,565,824 00 | 9,710 | [illegible] |
| 1920 | 363,746 | 290,107 | 212,534 | 8.8 | 42,419 | 20,730,720 00 | 11,831,432 00 | 9,255,326 00 | 10,197 | 1,160 [illegible] |

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## ITEMS OF SPECIAL INTEREST.

**Census, Enrollment, Attendance:**

| | |
|---|---|
| Census Increase | 35.2% |
| Enrollment Increase | 34.5% |
| Attendance Increase | 36.1% |

The large increase in census children is due partly to a change in the law which enumerates all children between the ages of four years and twenty-one years in all districts of the first and second class, and between five years and twenty-one years in the third class districts. The attendance age begins at six years. Notwithstanding this change the school attendance has increased 36.1%.

**School Term:**

In the years between 1910 and 1920, the school term has increased 1.13 months or an increase of a little more than 20½ days.

**Expenditures and Consolidation:**

In the eleven years covered by the report, the expenditures for all school purposes have increased 88.1%. The amount for TEACHERS' SALARIES has increased 131.3%, while for all other purposes the expenditures show an increase of 31.1%.

Better business methods of handling school finances and the consolidation of schools may be credited largely for this relative decrease in expenditures. In 1910 there were 120 consolidated schools in the state; in 1920 the number had increased to 274, or an increase of 128% Through consolidation, overhead expenses and duplication of buildings and equipment have been greatly reduced.

In addition there are numerous consolidations each year which enlarge established consolidations. For instance, this past year there have been twenty-three consolidations enlarging former ones which are not enumerated in the above nor added to the total.

Washington now boasts of the largest consolidated school district in the world. It is district 214 of Lewis county. A well paid superintendent of schools is in charge of this district, which includes an area of twenty-five by sixty miles. There are three high school centers and a number of outside one-room schools under efficient supervision.

**Teachers and Salaries:**

The number of teachers has increased 42.2%; the amount of money for salaries has increased 138.5%, and the average annual salary has increased from $690.18 in 1910, to $1,160.28 in 1920, or an increase in the average annual salary of 68.1%.

**High School Attendance:**

The high school attendance shows the remarkable increase of 112.8%.

**Per Cent of Taxes for Education:**

Taxes have been very materially increased in order to meet the new and increasing demands of public education. The increase in taxation for

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education has not, however, overshadowed the increase in taxation for other purposes. The following chart prepared from figures obtained from the State Tax Commissioner clearly shows the distribution of every dollar of tax money received since the year 1910:

**Comparative Statement showing the per cent of taxes levied for all purposes—state, county and municipal—in the State of Washington for the years 1910 to 1919 inclusive.**

PER CENT OF TAXES FOR ALL PURPOSES:

| | Levied 1910 Paid 1911 | Levied 1911 Paid 1912 | Levied 1912 Paid 1913 | Levied 1913 Paid 1914 | Levied 1914 Paid 1915 | Levied 1915 Paid 1916 | Levied 1916 Paid 1917 | Levied 1917 Paid 1918 | Levied 1918 Paid 1919 | Levied 1919 Paid 1920 |
|---|---|---|---|---|---|---|---|---|---|---|
| All education | 34.26 | 34.36 | 36.56 | 32.80 | 35.84 | 35.71 | 36.23 | 35.28 | 37.10 | 34.33 |
| Municipal | 25.97 | 23.54 | 22.78 | 21.64 | 22.00 | 23.56 | 22.88 | 23.17 | 23.72 | 22.54 |
| Roads | 17.25 | 18.15 | 20.01 | 21.56 | 18.78 | 19.08 | 18.34 | 18.58 | 17.43 | 17.94 |
| County | 13.52 | 14.80 | 13.89 | 13.14 | 13.92 | 15.27 | 14.45 | 15.23 | 14.43 | 15.85 |
| State general | 7.11 | 6.92 | 3.99 | 8.00 | 6.94 | 3.48 | 4.94 | 3.17 | 3.98 | 5.31 |
| Other purposes | 1.89 | 2.23 | 2.75 | 2.86 | 2.52 | 2.90 | 3.16 | 4.57 | 3.39 | 4.03 |
| Total | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |

## LARGER TAXATION UNIT.

In 1895 our state assumed the responsibility of contributing to the support of the common schools through a statewide tax known as the Barefoot School Boy Law. The original plan was that the State Board of Equalization should levy a sufficient amount annually to raise $6.00 per census child. (Each child between 5 and 21 years of age.)

In 1899 the Barefoot School Boy Law was increased to $8.00.

In 1901 the Barefoot School Boy Law was increased to $10.00.

In 1909, when our new school code was adopted, our state aid provided by the Barefoot School Boy Law was supplemented by a County Aid of $10.00 per census child, thus doubling the income for the support of the public schools over and above local or district taxation.

State support of education is based upon the theory of the making of citizens of the state. One child deserves to be made as good a citizen as another. The accident of residence should not deprive any child of equal education with every other child. Hence, the justice of spreading aid over the whole state.

At the special session of the state legislature held in March, 1920, the state aid was increased to $20.00 per census child, thus continuing the state's policy for larger taxation unit.

## EFFECT OF PROPOSED PLAN ON THE RURAL SCHOOL AND RURAL COMMUNITY.

1. The plan of taxation and distribution of funds would abolish our famous Barefoot School Boy Law.

2. It will disorganize every consolidated school and every union high school in the state.

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3. The plan will not reduce the number of isolated school districts in the state, nor lower the per capita cost in these districts.

4. It will take away the Boards of Directors from every rural school and leave only an "agent" who has authority for neither direct action nor for leadership in educational matters.

5. By taking away local authority, local interest will be destroyed, and the development of a community spirit will be retarded.

## NO MODEL STATE ON TAXATION.

Dr. P. P. Claxton, our Federal Commissioner of Education, says that there is no state which can serve as a model in the matter of collection and distribution of school funds.

## DIFFERENCE IN PER CAPITA COST.

The School Code Commission has called attention to certain inequalities which exist between school districts. That inequalities do exist is not denied; but a great social and economic question as well as an educational one is involved in the problem of high per capita cost in certain school districts of the state. This fact should be kept clearly in mind by the thinking public in the study of school legislation, especially that part which deals with a change in the schooi finances. The depopulated school districts of the wheat section of eastern Washington furnish us with an economic problem that cannot be solved by adjustments in school administration.

**A few typical examples may be given:**

Many homesteaders in the newer sections of our state find it impossible to provide school for their children because of poor roads, or almost lack of roads. In some cases the distance from any other school makes it necessary either to maintain school at a high cost per capita or entirely deprive these children of the opportunity to obtain an education. One district in an east side county contains an area of 648 square miles. Families are scattered in such a way that all of the children cannot be brought together in one place for instruction, thus entailing a high cost per capita.

In another county a group of settlers established homes in a forest reserve for the purpose of working for a private company. These children required the services of an additional teacher with a resultant high per capita cost.

In another county are two one-room schools located five miles apart. The roads are too poor to admit of transportation. One school has five pupils, and the other fourteen. In this case the topography of the country made a high per capita cost.

These problems are not limited to rural schools. In one district of the first class the school board deemed it advisable to pay $100 per month to furnish transportation by special boat for one child. In another district of the first class eight children were denied the opportunity of an education because of too great expense in furnishing transportation.

Many of these cases can be met with slight changes in our school laws which now exist. The legislature has partly met the problem by allowing transportation of children from one district to another. Further relief could

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be afforded by allowing school boards to pay a part or all of the living expenses of children while attending another school when such children are living in the inaccessible portions of the district.

Figures are available to show a decided saving in expenses if local school directors had greater discretionary powers in caring for such isolated cases. While the law does not provide for it, one case is on record where a school board in a rural district effected a saving of $40 per month by allowing house rent for one family and eliminating the problem and cost of transportation.

We believe that through our plan of state and county aid, and with slight changes in the law regarding transportation of elementary pupils a satisfactory solution of these problems can be had.

Farmers are the food producers of the nation. No city could endure were it not for the men and women who till the soil. Food is essential to all life and it cannot be produced on paved city streets. The producers must live on the farms in the country, sometimes far removed from the urban centers.

No matter how we may select our county school superintendents, no matter if we take all school control out of the hands of the people—we still have the problem of the children scattered in the wheat hills and in the newer and undeveloped sections of our state. Shall we deny these children the equality of educational opportunity to which they are entitled?

## POLITICS AND THE SCHOOLS.

Politics is the science of government. It is also that part of ethics which has to do with the regulation and government of a nation or state.

Some one has wisely said: "Every citizen is in politics; the Constitution of the United States puts him there and his conscience grants him no exemption."

Every American citizen, man or woman, has a responsibility in government affairs whether it be of local, state, or national concern.

It is one of the fundamental principles of American government that the schools be operated under the direct control of the people in order that they may never become subject to the control of a small group.

Education today, instead of occupying a minor place in the hearts and minds of the public at large, is being recognized as the one factor alone that can work out a strong, sound policy for our national government in the enlarged service which it must render in America's social, moral, economic, and industrial program.

Our schools are a political institution in the purest sense of the word. This great American nation builded this institution for the "education of all the children of all the people."

The argument against direct control of the schools by the people is the same as the argument that is raised against democracy itself. It is contended that the people are not capable of managing their institutions and that the most efficient management can be obtained by placing control in a small minority of the people who are experts and know the public need better than the public itself. The answer is that a shoemaker may be an expert in the making of shoes, but the wearer is the only man who can tell whether the shoe pinches.

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People have always shown a desire to keep partisan politics out of the schools. So long as the people keep direct control of the schools they will not be permitted to get into partisan politics. With an elective public official the schools are under direct control of the people, but if an appointed official is given the power of management the schools will be removed at least one step from the people.

## JUNIOR HIGH SCHOOL.

In many parts of the country the Junior High School is being successfully operated. Some of our state people have attempted to organize their schools on this plan but under existing laws no credit attendance for high school work can be allowed except for grades 9, 10, 11, and 12. This plan of school organization is worthy of very serious consideration from the standpoint of financial encouragement. I recommend that legislation be enacted which shall not discriminate against the organization and conduct of Junior and Senior high schools.

## SCHOOL BOARDS.

There are 2,540 school districts in this state, and 7,640 members of school boards. Many members of these school boards have given long and continuous service. These men and women are usually the most representative citizens in their respective communities. They are continually giving their services freely and gratuitously to the educational interests of their community, their state, and their nation.

A careful study of educational conditions will show that these school boards have done what they could for the best interests of the schools of the state. Much better service could be rendered if more discretionary power could be given them in providing transportation or other educational facilities for families residing in isolated portions of some of the districts.

## CORRESPONDENCE.

The mail of the State Department of Education is extensive and demands much time and care in handling. Aside from first class and circular material many letters marked "Personal" are of official or semi-official character. No record is kept of the latter as it is filed with the personal correspondence of the State Superintendent of Public Instruction. No record is kept of the heavy third and fourth class mail which amounts to several thousand pieces within a biennium, and all of which must be carefully segregated and distributed to the various departments.

All mail is opened, listed and assigned to the respective heads of departments by one clerk and is ready by eight o'clock each morning. The first task of the Superintendent of Public Instruction and each assistant is to attend to the assigned day's mail. All correspondence which can be attended to without conference or consultation is handled by immediate dictation and put into the first outgoing mail. Letters bearing on questions of law and policy require conference of the official heads daily and dictation upon them can only come after the office consultation. The filing system is intricate and requires much time and care. In all, there are 63 segregations in the mail of the State Department of Education.

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## MIMEOGRAPH LETTERS AND CIRCULARS.

Among the mimeographed material issued by the State Department of Education are reports, addresses and letters containing several pages each. The following is a summary of such material issued during the last biennium:

| | |
|---|---|
| Manual of Rural Work for County Superintendents Convention | 17 pages |
| Manual of Certification for County Superintendents Convention | 3 " |
| Manual of Administration for County Superintendents Convention | 18 " |
| Manual of Vocational Education County Superintendents Convention | 7 " |
| Vocational letter to Agriculturists | 3 " |
| "The Issue of the Hour" | 3 " |
| List of Bellingham Normal Teachers | 2 " |
| Vocational Brief re Establishing Voc. Agri. Depts. | 6 " |
| Relation of Manual Training to Vocational Education | 5 " |
| Brief re Establishing Home Economic Departments | 8 " |
| Argicultural School Visitation Record | 6 " |
| Address, "Call to Arms" | 4 " |
| Vocational Letter to Agriculturists | 6 " |
| Trades and Industries | 17 " |
| Address, "The Nation for Our Field" | 7 " |
| Vocational News Letter | 8 " |
| Blanks used in Bellingham Survey | 3 " |
| Adult Education Questionnaire | 5 " |
| Statistics Showing School Development | 2 " |
| Vocational Course in Applied Art and Design | 26 " |
| Vocational, Home Economics Material | 8 " |
| Vocational, General Continuation Classes | 9 " |
| Thrift Course | 2 " |
| Hot Lunch Questionnaire | 2 " |
| Thrift | 2 " |

The following publications have been issued by this department:

**Bulletins—**

Community songs.
News Letter, Vol. 1, Nos. 1-7 inclusive.
Twenty-fourth Biennial Report.
Bulletin No. 34, "Wider Use of the School Plant."
Amendments to School Laws, Session 1919.
Syllabus of Physical Education.

**Circulars—**

Circular No. 1—Reading Circle List (two editions).
Circular No. 15—Debate Circular (two editions).
Arbor Day Proclamation.
Circular No. 6—Accredited Papers.
Official Directory (two editions).
Present Crisis in Education.
Circular No. 3—Circular of Certification.

**Directories—**

Educational Director 1917-1918; and Statistics for School Year 1916-1917.
Educational Directory 1918-1919; and Statistics for School Year 1917-1918.
High School Directory 1919-1920. (Every two years.)

Teachers' Registers and Clerks' Records.

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**Vocational.**

"Poster Bulletin."

"Vocational Education Laws."

Bulletin No. 2, "Function and Organization of the High School Course of Study in Agriculture."

## PREVIOUS PUBLICATIONS.

The following publications were issued by the State Department of Public Instruction during the previous biennium:

Bulletin No. 23, "Environments of Plants, Part I." (For high schools.)

Bulletin No. 27, "Teachers' Cottages in Washington."

Bulletin No. 28, "The Apportionment of the Current School Fund."

Bulletin No. 29, "Digest of Opinions and Rulings Relating to School Matters."

"State Manual of Washington, Seventh Edition, 1915."

"State Course of Study for the Elementary Schools of the State of Washington." (Printed separately from the State Manual.)

"Educational Directory, 1915-16, and Statistics for the School Year 1914-15."

"High School Directory, 1915-16."

"Educational Directory, 1916-17, and Statistics for the School Year 1915-16."

"Educational Directory, 1917-18, and Statistics for the School Year 1916-17."

**Poster Bulletins.**

"Boys' and Girls' Contest and Club Bulletin."

"Arbor and Bird Day Bulletin."

"School Transportation Bulletin."

"Night School Bulletin."

**Reprints.**

Bulletin No. 21, "A Manual of Agriculture for the Eighth Grade."

Bulletin No. 24, "Environment of Plants, Part II." (For high schools.)

## VISUAL EDUCATION.

The past two years has shown a remarkable growth in visual education in the state. A large number of schools have installed motion picture machines which are being made to do a real educational service. The great hindrance to the work so far is a lack of real continuity of subject matter. The continual expense is also a hindrance in many localities.

The stereoscope with its inexpensive views is one of the chief sources of visual instruction. That these schools are meeting a real need cannot be denied since the old saying that "The shortest path to the brain is through the eye" has been demonstrated too many times to be contradicted.

"The appeal to the eye was made to the cave child and the process has been endlessly repeated with all the myriads who have succeeded him. The

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VISUAL EDUCATION.

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crude outline of the mastodon scratched on the cavern walls certainly conveyed information to the primitive eyes that viewed it. Intentionally or unintentionally, those walls were blackboards, that child the first experimental subject in visual instruction. That the artist was unaware of his teaching and the child unconscious of his tutilage changes not their primacy in the long history of pedagogy."

**SUMMARY OF MIMEOGRAPHED MATERIAL ISSUED**
**November 1918—November 1920.**

| | | Total |
|---|---|---|
| **Administration** | | |
| 500 copies of 2 pages each | 1000 | |
| 75 copies of 18 pages each | 1350 | 2350 |
| **Apportionment** | | |
| 2290 copies of 1 page each | 2290 | 2290 |
| **Certification** | | |
| 440 copies of 1 page each | 440 | |
| 270 copies of 3 pages each | 810 | 1250 |
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| 825 copies of 1 page each | 825 | 825 |
| **Directory** | | |
| 1085 copies of 1 page each | 1085 | 1085 |
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| 25539 copies of 1 page each | 25539 | 25539 |
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| 150 copies of 2 pages each | 350 | |
| 125 copies of 3 pages each | 375 | |
| 8075 copies of 4 pages each | 32300 | |
| 150 copies of 5 pages each | 750 | |
| 75 copies of 7 pages each | 525 | |
| 30 copies of 15 pages each | 450 | 40255 |
| **High School Inspector** | | |
| 415 copies of 1 page each | 415 | 415 |
| **Legal and Legislation** | | |
| 2434 copies of 1 page each | 2434 | |
| 4195 copies of 2 pages each | 8390 | |
| 900 copies of 3 pages each | 2700 | |
| 500 copies of 5 pages each | 2500 | |
| 57 copies of 17 pages each | 969 | 16993 |
| **Rural** | | |
| 7200 copies of 1 page each | 7200 | |
| 75 copies of 17 pages each | 1275 | 8475 |
| **Survey** | | |
| 725 copies of 1 page each | 725 | |
| 110 copies of 2 pages each | 220 | |
| 100 copies of 3 pages each | 300 | |
| 350 copies of 4 pages each | 1400 | |
| **Tests and Measurements** | | |
| 100 copies of 1 page each | 100 | |
| 45 copies of 2 pages each | 90 | 190 |



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**Vocational**

| | | |
|---|---|---|
| 3440 copies of 1 page each | 3440 | |
| 160 copies of 2 pages each | 320 | |
| 270 copies of 3 pages each | 810 | |
| 100 copies of 4 pages each | 400 | |
| 50 copies of 5 pages each | 250 | |
| 555 copies of 6 pages each | 3330 | |
| 155 copies of 7 pages each | 1085 | |
| 330 copies of 8 pages each | 2640 | |
| 50 copies of 9 pages each | 450 | |
| 150 copies of 17 pages each | 2550 | |
| 50 copies of 26 pages each | 1300 | 16575 |

**War Work**

| | | |
|---|---|---|
| 9745 copies of 1 sheet each | 9745 | |
| 2145 copies of 2 sheets each | 4290 | |
| 2400 copies of 3 sheets each | 7200 | 21235 |

**To County Superintendents on Various Topics**

| | | |
|---|---|---|
| 2450 copies of 1 page each | 2450 | |
| 145 copies of 2 pages each | 290 | 2740 |

**To Superintendents and Principals on Various Topics**

| | | |
|---|---|---|
| 6945 copies of 1 page each | 6925 | 6925 |
| Grand Total | | 155,732 |

**SUMMARY OF INCOMING MAIL.**

| | 1917-18 | 1919-20 | Total |
|---|---|---|---|
| General, including directory, bulletin, acknowledgments, references and applications, etc., etc. | 10,780 | 11,298 | 22,073 |
| Legal and policy | 1,524 | 3,267 | 4,791 |
| State Board | 1,249 | 1,000 | 2,249 |
| County problems | 725 | 795 | 1,520 |
| Certification | 9,516 | 10,518 | 20,034 |
| High school | 471 | 704 | 1,175 |
| Engagements and educational meetings | 668 | 974 | 1,642 |
| Vocational | 468 | 5,870 | 6,338 |
| Vouchers | 473 | 792 | 1,265 |
| Registers and records | 115 | 265 | 381 |
| Annual report and apportionment | 397 | 305 | 702 |
| Community center and agricultural commission | 489 | 578 | 1,067 |
| Clubs and fairs and extension work | 1,005 | 204 | 1,209 |
| Statistics | 30 | 148 | 178 |
| High school extension | 122 | 63 | 185 |
| Debate | 311 | 259 | 570 |
| Eighth grade exemption | 149 | 46 | 195 |
| Standardization | 92 | 184 | 276 |
| Consolidation | 202 | 149 | 351 |
| Legislation | 141 | 630 | 771 |
| Teachers' cottages | 25 | 19 | 44 |
| Character education | 19 | 41 | 60 |
| Eighth grade examinations | 196 | 100 | 296 |
| Appeals and revocations | 142 | 213 | 355 |
| Questionnaire | 99 | 174 | 273 |
| Requisitions | 711 | 708 | 1,419 |
| Tests and measurements | ..... | 309 | 309 |
| National Education Association | 100 | 1,663 | 1,763 |
| Eighth grade graduates | 3,187 | 3,687 | 6,874 |
| War savings | ..... | 395 | 395 |
| Totals | 31,224 | 44,322 | 75,746 |

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# State Board of Education

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# THE STATE BOARD OF EDUCATION

## TERRITORIAL BOARD OF EDUCATION.

The Territorial Legislature of 1877 established a Territorial Board of Education which consisted of one suitable person, appointed by the Governor, to hold office for two years, from each judicial district. The Territorial Superintendent of Common Schools was president of the Board of Education. The first Territorial Board, consisting of three appointed members and the Territorial Superintendent, met at Olympia, Washington, April 1, 1878, and gave notice of a meeting for the adoption of text books for use in the common schools of the territory, formulated the rules and regulations for the regulation of the common schools, board of examinations, examinations and promotions, defined the duties of teachers, the duties of pupils, outlined a course of study in the subjects of language, arithmetic, geography, reading, writing, spelling, composition, drawing, music, morals and manners, and management.

The Territorial Legislature outlined the powers and duties of the Territorial Board of Education as follows:

1. Meet at Olympia on the first Monday of April, annually.

2. The Board shall have power:

(a) To adopt territorial text books for the common schools.

(b) Prescribe rules for the general government of the public schools as shall secure regular attendance, prevent truancy, secure efficiency and promote the true interest of the schools.

(c) Prepare or cause to be prepared blank forms for reports of teachers, directors, county superintendents and for other necessary purposes.

(d) The Board shall have general supervision of the Territorial Normal Schools whenever the same shall be established by law.

(e) To use a common seal.

(f) To sit as a Board of Examination at their semi-annual meeting and grant territorial certificates.

(g) To revoke territorial certificates for cause.

(h) To grant territorial certificates on certificates or diplomas of equal rank from other states and territories.

3. Prepare examination questions semi-annually to be used by county boards in the examination of teachers.

4. Certificates granted by the Board may be revoked for immoral or unprofessional conduct.

5. Territorial Treasurer shall pay for stationery and printing authorized by the Board, also the necessary expenses of the Board going to and from place of meeting. Expenses of whole Board shall not exceed $200 annually.

6. Vacancies shall be filled by the Governor by appointment.

The Legislature of 1883 gave the Territorial Board power to readopt text books. It also allowed $4.00 per day to each member of the Board for time actually employed in traveling to, attending on or returning from the

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meeting of the Board. Total expenses of the Board not to exceed $300 annually.

The Legislature of 1886 increased the total expenses allowed to the Board not to exceed $500 annually. The membership of the Board was increased in 1886 one member on account of the judicial districts having been increased one district.

## STATE BOARD OF EDUCATION.

The Legislature of 1889-90 enacted a complete new school code which applied to the new conditions of statehood. Under the new law enacted in 1890 the State Board of Education was made up of four suitable persons appointed by the Governor by and with the consent of the Senate, at least two of whom shall be selected from those actually engaged in teaching in the common schools of the state—the State Superintendent of Public Instruction, ex-officio president. The place of meeting was at the capital of the state on the first Tuesday of June. Special meetings were called by the State Superintendent of Public Instruction. The appointed members were paid $5.00 for actual days in attendance and for actual traveling expenses in attending meetings; the expenses of the whole Board not to exceed $1,000 in any one year.

The Board had power:

1. To adopt and readopt text books.
2. To prepare a course of study for the common schools, except graded schools, and to prescribe rules for the general government of the common schools as shall secure regular attendance, prevent truancy, secure efficiency and promote the true interest of the common schools.
3. Use a common seal, elect a member as secretary, keep a record of proceedings, and file a certified copy in the office of the Superintendent of Public Instruction.
4. Sit as a board of examination at annual or special meetings and grant state certificates and life diplomas, revoke for cause.
5. Prepare uniform series of questions to be used by county boards of examiners, in the examination of teachers.
6. Make rules and regulations for examinations.

Vacancies on the state board to be appointed by the Governor.

## BOARD OF HIGHER EDUCATION.

In 1897 in addition to the State Board of Education there was established a Board of Higher Education consisting of the members of the State Board of Education together with the president of the University of Washington, the president of the State Agricultural College and the presidents of the state normal schools. The powers and duties of this Board of Higher Education were to adopt courses of study for normal schools and for the preparatory requirements for entrance to the University of Washington and the Agricultural College. It was the duty of the board to arrange such courses and adopt and enforce such regulations as would place the state institutions in harmonious relations with the common schools and with each other and unify the work of the public school system.

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## STATE BOARD OF EDUCATION AND STATE BOARD FOR VOCATIONAL EDUCATION.

The Session Laws of 1909 abolished the Higher Board of Education and made provisions for the creation of a newly constituted State Board of Education and transferred the duties of the abolished board to the newly constituted state board. The provisions of the law enacted in 1909 regarding the State Board of Education together with the enactment of amendments and additional legislation, including the establishment of the State Board for Vocational Education in 1917, are as follows:

### SYSTEM OF PUBLIC INSTRUCTION—THE STATE.

**Administrative officers:**

The administration of the public schools system shall be intrusted to a Superintendent of Public Instruction, a State Board of Education, to regents or trustees for educational institutions, to county superintendents of common schools, to boards of directors and district clerks. (L. '09, p. 230, § 2.)

### SUPERINTENDENT OF PUBLIC INSTRUCTION.

**Powers and Duties:**

The powers and duties of the Superintendent of Public Instruction shall be:

To act as ex officio president of the State Board of Education. (L. 09, p. 231, par. 3.)

To keep in his office at the capital of the state, all books and papers pertaining to the business of his office, and to keep and preserve in his office a complete record of statistics, and all matters pertaining to the educational interests of the state, as well as a record of the meetings of the State Board of Education. (L. '09, p. 231, par. 3.)

To prepare and from time to time revise a State Manual of Washington, which shall be sold at actual cost of publication and distribution, said manual to contain a sketch of the history of the state, an outline of the constitution of the state, excerpts from the school code, the courses of study and rules for the general government of the common schools, a map of the state, and a map of the topography of the state, and such other matter as the State Superintendent or the State Board of Education from time to time shall determine. (L. '09, p. 231, par. 3.)

### STATE BOARD OF EDUCATION.

**Personnel of the Board—How Appointed—Term of Office.**

The State Board of Education shall consist of the Superintendent of Public Instruction, the president of the University of Washington, the president of the State College of Washington, the principal of one of the state normal schools elected by the principals of the state normal schools, and three persons holding life diplomas issued under the authority of this state and actively engaged in educational work, appointed by the Governor, one of whom shall be a superintendent of a district of the first class, one a county superintendent of schools, one a principal of a fully accredited four-year high school.

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The appointed and elected members of the board shall hold their office for two years from the date of appointment and shall serve until their successors are appointed and qualified. (L. '09, p. 234, § 1.)

**President of the Board:**

The Superintendent of Public Instruction shall be ex officio president of the board, and shall furnish all necessary record books and blanks for its use, and shall represent the board in directing the work of high school inspection. (L. '09, p. 235, § 2.)

**Secretary of the Board:**

The Deputy Superintendent of Public Instruction shall be ex officio secretary of said board, but shall not be entitled to a vote in its proceedings. He shall keep a correct record of its proceedings in a good and well-bound book, which shall be kept in the office of the Superintendent of Public Instruction. He shall also, upon request, furnish to the executive head of any or all of the state institutions of higher education a certified copy of such proceedings. (L. '09, p. 235, § 3.)

**Annual Meeting—Expenses of the Board:**

The State Board of Education shall hold an annual meeting at the capital of the state on the third Tuesday of June of each year, and may hold such special meetings as may be deemed necessary for the transaction of public business, such special meetings to be called by the Superintendent of Public Instruction. The persons serving as members of the State Board of Education shall be reimbursed for the actual expenses incurred in the performance of their duties, which expenses shall be paid by the State Treasurer on warrants of the State Auditor, out of funds not otherwise appropriated, upon the certificate of the Superintendent of Public Instruction: Provided, That members of the board who are not under salary to whom special committee work is assigned shall be paid for such services five dollars per day. (L. '09, p. 235, § 4.)

**Powers and Duties of the Board:**

The State Board of Education shall have power, and it shall be its duty:

First. To approve the preparatory requirements for entrance to the University of Washington, the State College of Washington, and the state normal schools of Washington.

Second. To approve courses for the state normal schools, for the department of education of the University of Washington, and the State College of Washington, and for all normal training departments of higher institutions within the State of Washington which may be accredited and whose graduates may become entitled to receive teachers' life diplomas or professional certificates.

Third. The State Board of Education shall investigate the character of the work required to be performed as a condition of entrance to and graduation from normal schools, colleges, universities and other institutions of higher education and to prepare an accredited list of those higher institutions of learning of this and other states whose graduates may be awarded teachers' certificates by the Superintendent of Public Instruction without examination except upon the State Manual of Washington. Provided, That grad-

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uates of accredited colleges and universities must present evidence that they have completed satisfactorily twelve semester hours in professional study in an accredited institution or else pass examination in such professional subjects as the State Board of Education may direct: And provided further, That the entrance and graduation requirements of all colleges and universities whose diplomas are accredited must be equal to those of the University of Washington; and the requirements for normal schools shall be equal to the advanced courses of the state normal schools of this state. (L. '15, p. 481, § 1.)

Fourth. To prepare an accredited list of state life certificates and life diplomas issued in other states by examination, upon which certificates may be issued in this state without examination, except in Washington State Manual: Provided, That the requirements to obtain such certificates and diplomas must be equal to the requirements for a life certificate in this state.

Fifth. To examine and accredit secondary schools: Provided, That no private academy shall be placed upon the accredited list so long as secret societies are allowed to exist among its students.

Sixth. When requested by any institution of higher learning situated within the state maintaining a normal training department the board shall send an inspector, qualified for such service, to examine the equipment of such department and to ascertain the extent and character of the courses provided and the preparatory requirements for admission to them, which requirements must include the completion of a high school course or its equivalent, and particularly the qualifications and experience of the instructors and supervisors who are responsible for the work of this department.

The inspector shall make a detailed report, including declaration of his opinion of the adequacy of the department for the work of educating and training teachers, which report shall be placed on file in the office of the Superintendent of Public Instruction.

If any such normal training department is ascertained to be equipped and manned adequately for the education and training of teachers and to be under reliable and responsible management and upon a basis of efficiency equal to that of the normal schools maintained by the state, it shall be the duty of the board to accredit such department and to grant life diplomas to graduates who present diplomas certifying that the holders have completed the courses approved by the board when the applicants have complied with the other requirements for life diplomas. It shall be the further duty of the board to inspect all accredited normal training departments each year.

Seventh. To prepare an outline course or courses of study for the primary, grammar and high school departments of the common schools, and to prescribe such rules for the general government of the common schools as shall secure regularity of attendance, prevent truancy, secure efficiency and promote the true interests of the common schools.

Eighth. To prepare a uniform series of questions to be used by the county superintendents in the examination of teachers, and to determine rules and regulations for conducting the same, and to prepare questions for the examination of applicants for state elementary certificates and life diplomas.

Ninth. To prepare answers to all examination questions which are prepared by the board.

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Tenth. To prepare uniform questions for use in the examination of the pupils of the schools of the state completing the grammar school course of study, and to prescribe uniform rules and regulations for the conducting of such examination.

Eleventh. To hear and decide appeals as provided by law. (L. '09, p. 326, § 5.)

**Shall Unify Public School System:**

The board shall arrange such courses and adopt and enforce such regulations as will place the state institutions in harmonious relations with the common schools and with each other, and unify the work of the public school system. (L. '09, p. 238, § 6.)

**Vocational Education, Appropriation For:**

To provide for the promotion of vocational education, for co-operation with the United States in the promotion of such education in agriculture and the trades and industries, for co-operation with the United States in the preparation of teachers of vocational subjects (to be set aside by the State Treasurer as custodian of the appropriations by Congress under the act of Congress relating to vocational education and agriculture and the trades and industries, and the preparation of teachers of vocational subjects, approved February 23, 1917, the benefits of which act the State of Washington hereby accepts, and to be expended by the State Board of Education, which is hereby designated as the board to co-operate with the federal board of vocational education), $12,000.00. (L. '17, p. 834.)

**Seal of the Board:**

The State Board of Education shall adopt a seal, which shall be kept in the office of the Superintendent of Public Instruction. (L. '09, p. 238, § 7.)

## HIGHER AND SPECIAL INSTITUTIONS OF EDUCATION.

**Entrance Requirements:**

Requirements for entrance to the University of Washington, the State College of Washington, and the state normal schools of Washington, shall not be less than graduation from a four-year accredited high school except for persons twenty-one years of age or over and except for students in the elementary science departments of the State College of Washington. The requirement may be waived as to summer school, short courses or extension work. (L. '17, p. 35, § 9.)

## UNIVERSITY OF WASHINGTON.

**Aim and Purpose:**

The aim and the purpose of the University of Washington shall be to provide for students of both sexes, on equal terms, a liberal instruction in the different branches of literature, science, art, law, medicine, military science and such other departments of instruction as may be established therein from time to time by the board of regents. Tuition in the University of Washington, except as may be provided by the board of regents with reference to the arts or to special courses of study, shall be free to all bona fide residents of this state. Non-residents of this state shall be admitted to the said univer-

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sity on such terms as may from time to time be prescribed by the board of regents: Provided, That no student shall be admitted to any department of the university who is under the age of sixteen years. The said university shall, as far as practicable, begin its course of study in its literary and scientific departments at the points where the same are completed in the public high schools of this state. No student shall be admitted except upon examination satisfactory to the faculty of the university: Provided, however, That students shall be admitted without examination upon presentation of certificates from those public high schools and other educational institutions in this state whose courses of study shall have been approved by said faculty of the university, and accredited by the State Board of Education: Provided, That said faculty shall have power to specify the preparation required for admission to any department of the university. (L. '09, p. 238, § 2.)

## STATE COLLEGE OF WASHINGTON.

**Establishment and Purpose:**

The State College, Experiment Station and School of Science of the State of Washington, as heretofore located at Pullman, Whitman County, shall be an institution of learning open to the children of all residents of this state, and to such other persons as the board of regents may determine, under such rules and regulations as may be prescribed by the board of regents; shall be non-sectarian in character, and devoted to practical instruction in agriculture, mechanical arts, and natural sciences connected therewith, as well as a thorough course of instruction in all branches of learning upon agricultural and other industrial pursuits.

No student shall be admitted except upon examination satisfactory to the faculty of the State College: Provided, however, That students shall be admitted without examination upon presentation of certificates from those public high schools and other educational institutions in this state whose courses of study shall have been approved by said faculty of the State College and accredited by the State Board of Education: Provided, further, That said faculty shall have power to specify the preparation required for admission to any department of the State College. (L. '09, p. 243, § 1.)

## STATE NORMAL SCHOOLS.

**Normal Schools—Courses of Study:**

The State Board of Education shall prescribe courses of study for the state normal schools as follows:

Elementary courses of one and two years; advance courses of three or of four years; a special advanced course of one year for graduates from colleges and universities; Provided, That the four-year advanced course shall not become operative before the year 1920.

Upon satisfactory completion of any one of these courses a student shall be awarded an appropriate certificate or diploma as follows:

Upon the completion of a one-year elementary course, a normal school elementary certificate may be issued which shall be valid in the elementary schools of the state for a period of two years. Upon the completion of a two-year elementary course a normal school elementary diploma may be issued which shall be valid in the elementary schools of the state for a period of

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five years, and which may be renewed for a like period or a normal school life diploma issued in its stead: Provided, The holder shows professional growth and furnishes evidence of not less than twenty-four (24) months of successful teaching experience. Upon completion of a three-year advanced course a special normal school diploma may be issued which shall be valid in the common schools of the state for a period of five years, and which may be renewed for a like period or a normal school life diploma issued in its stead: Provided, The holder shows professional growth and furnishes evidence of not less than twenty-four (24) months of successful teaching experience. Upon completion of said four-year advanced course, an advanced special normal school diploma may be issued which shall be valid in the common schools of the state for a period of five years, and which may be renewed for a like period or a normal school life diploma issued in its stead: Provided, The holder shows professional growth and furnishes evidence of not less than twenty-four (24) months of successful teaching experience. Upon completion of a one-year advanced course for college and university graduates, a graduate normal school diploma may be issued which shall be valid in the common schools of this state for a period of five years, and which may be renewed for a like period or a normal school life diploma issued in its stead on a proper showing of professional growth and evidence of not less than twenty-four (24) months of successful teaching experience. L. '17, p. 35, § 11.)

**Normal Extension Work:**

In order to prevent overlapping of territory in connection with this extension work, the State Board of Education shall district the state, making a definite assignment of territory to each institution. The head of the extension department of each normal school after being assigned specific territory shall co-operate with the several county superintendents or educational executive officers of the several counties in planning the work for each year, which shall be set forth in writing, a copy to be retained by each and a copy forwarded to the State Superintendent of Public Instruction. (L. '17, p. 508, § 5.)

## GENERAL COMMON SCHOOL SYSTEM.

**Subjects to Be Taught:**

All common schools shall be taught in the English language, and instruction shall be given in the following branches, viz.: Reading, penmanship, orthography, written arithmetic, mental arithmetic, geography, English grammar, physiology and hygiene with special reference to the effects of alcoholic stimulants and narcotics on the human system, history of the United States, and such other studies as may be prescribed by the State Board of Education. Attention must be given during the entire course to the cultivation of manners, and the fundamental principles of honesty, honor, industry and economy, to the laws of health, physical exercise, ventilation and temperature of the school room, and not less than ten minutes each week must be devoted to the systematic teaching of kindness to not only our domestic animals, but to all living creatures. (L. '09, p. 262, § 2.)

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**Must Teach Morality and Patriotism:**

It shall be the duty of all teachers to endeavor to impress on the minds of their pupils the principles of morality, truth, justice, temperance, humanity and patriotism; to teach them to avoid idleness, profanity and falsehood; to instruct them in the principles of free government, and to train them up to the true comprehension of the rights, duty and dignity of American citizenship. (L. '09, p. 308, § 8.)

**Penalty for Failure to Teach Patriotism:**

No person, whose certificate or diploma authorizing him or her to teach in the public schools of this state shall have been revoked on account of his or her failure to endeavor to impress on the minds of his or her pupils the principles of patriotism, or to train them up to the true comprehension of the rights, duty and dignity of American citizenship, shall teach or be permitted or qualified to teach in any public school in this state, and no certificate or diploma shall be issued to such person. (L. '19, § 2, Chap. 38.)

**Equality of Wage for Male and Female:**

It shall be unlawful for any board of school directors in fixing the compensation of any teacher in the public schools of this state to discriminate between male and female teachers on account of sex: Provided, That this act shall not affect any contract entered into prior to the date of passage thereof. (L. '19, Chap. 27.)

**Women May Hold Offices:**

Whenever the word "he" or "his" occurs in this act, referring to either the members of the city board of directors, county superintendents of common schools, city superintendents, directors, clerks, State Board of Education or other school officers, it shall be understood to mean also "she" or "her," and any women possessing all of the qualifications of an elector except as to sex, and possessing all of the other qualifications required by law for such offices, shall be eligible to hold such offices. (L. '09, p. 263, § 8.)

## DIVISION OF TERRITORY.

### High School and Non-High School Districts.

**Classification:**

For the purposes of this act all school districts in the State of Washington shall be and the same are hereby divided into two divisions to be known and designated respectively as high school districts and non-high school districts.

**State Board to Classify:**

The State Board of Education is hereby empowered, and it shall be the duty of said board, to prescribe rules and regulations governing the classification of school districts as high school districts and non-high school districts and to classify school districts in accordance with such rules and regulations: Provided, That any school district which shall, at the time this act goes into effect, maintain a two-year high school course shall by such fact be temporarily classified as a high school district. Any high school district shall be removed from such classification by the State Board of Education

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at any time when it shall fail to comply with the rules and requirements of such schools, or when such district shall fail to advance its high school to a four-year course within two years from the time of its classification: Provided, further, That for good and sufficient reasons the State Board of Education may grant one or more extensions of time for establishing such four-year course.

**Rules for Classification:**

The State Board of Education shall, within thirty days from the time this act goes into effect, provide each county superintendent of schools in the state with a copy of the rules and requirements for the classification of districts as provided for in this act; and the said board shall, on or before the first day of July of each year, certify to the county superintendent of schools of each county in the state a complete list of all high school districts in his county. (L. '17, pp. 65-66, §§ 1, 2, 3.)

**Students, Admission of:**

Every high school in the high school district shall admit all persons of school age who are residents of this state, and not residents of another high school district, carrying the grades for which they desire to enroll, upon presentation of satisfactory evidence of having completed in a creditable manner the state eighth grade course of study as prescribed by the State Board of Education: Provided, That nothing in this act shall be construed as affecting section 4484 of Remington & Ballinger's Annotated Codes and Statutes of Washington. (L. '17, p. 69, § 9.)

## OFFICERS—THEIR POWERS AND DUTIES.

**County Superintendent of Schools:**

To enforce the outline course of study adopted by the State Board of Education, or the course of study adopted by any other lawful authority, and to enforce the rules and regulations required in the examination of teachers.

He shall prepare an outline course of study for the books adopted in districts of the third class when the needs of the county demand: Provided, That said outline course of study shall be in harmony with the course adopted by the State Board of Education of this state. (L. '09, p. 281, § 4.)

## DISTRICT OFFICERS—GENERAL PROVISIONS.

**Powers and Duties of Boards of Directors:**

To enforce the rules and regulations prescribed by the Superintendent of Public Instruction and State Board of Education for government of schools, pupils and teachers, and to enforce the course of study lawfully prescribed for the schools of their district. (L. '15, p. 144, § 1.)

Any board of directors shall have power to make such by-laws for their own government, and the government of the common schools under their charge, as they deem expedient, not inconsistent with the provisions of this act, or the instructions of the Superintendent of Public Instruction or the State Board of Education. (L. '09, p. 287, § 6.)

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## DIRECTORS OF DISTRICTS OF THE FIRST CLASS.

**Powers of the Board:**

To prescribe a course of study and a program of exercises, which shall not be inconsistent with the course of study prepared by the State Board of Education for the use of the common schools of this state. (L. '09, p. 239, § 16.)

## COUNTY BOARDS OF EDUCATION.

**Powers and Duties:**

To adopt rules and regulations for the schools of the county, not inconsistent with the Code of Public Instruction or with the rules and regulations of the State Board of Education or the Superintendent of Public Instruction. (L. '09, p. 311, § 3.)

## COUNTY CIRCULATING LIBRARY.

**Books to Be Recommended, by Whom:**

No book shall be placed in a county circulating library unless it has been recommended by the State Board of Education or the Superintendent of Public Instruction. (L. '09, p. 320, § 5.)

## CERTIFICATION OF TEACHERS.

**Must Be American Citizen:**

No person, who is not a citizen of the United States of America, shall teach or be permitted or qualified to teach in any common school or high school in this state: Provided, however, That the Superintendent of Public Instruction may grant to aliens a permit to teach in the common and high schools of this state; providing such teacher has all the other qualifications required by law, has declared his or her intention of becoming a citizen of the United States of America, and that five years and six months have not expired since such declaration was made. Such permits shall at all times be subject to revocation by and at the discretion of the Superintendent of Public Instruction. (L. '19, § 1, Chap. 38.)

**Shall Never Again Be Certified, When:**

No person, whose certificate or diploma authorizing him or her to teach in the public schools of this state shall have been revoked on account of his or her failure to endeavor to impress on the minds of his or her pupils the principles of patriotism, or to train them up to the true comprehension of the rights, duty and dignity of American citizenship, shall teach or be permitted or qualified to teach in any public school in this state, and no certificate or diploma shall be issued to such person. (L. '19, § 2, Chap. 38.)

**Good Moral Character and Personal Fitness:**

Before registering any certificate, the county superintendent of the county in which application was made for certificate shall satisfy himself that the applicant is a person of good moral character and personal fitness. In the event of a refusal to register a certificate, the county superintendent shall immediately notify the Superintendent of Public Instruction of his action and shall fully and clearly state his reasons therefor, and the person

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aggrieved shall have the right to appeal to the Superintendent of Public Instruction, and shall have the further right of appeal to the State Board of Education. (L. '11, p. 50, § 1.)

**Optional Subjects:**

The State Board of Education shall prepare a list of optional subjects for each grade above the second, from which the applicants for certificates above the second grade may select as provided for in article IV of this chapter. (L. '09, p. 337, § 8.)

**Credits of Ninety Per Cent. or Over Obtained in Other States:**

Credits of ninety per cent or over on a valid certificate obtained by examination in any other state in which the examination questions are prepared and answer papers graded by the State Department of Education may be accepted subject for subject in accordance with the rules and regulations prescribed by the State Board of Education. (L. '11, p. 51, § 3.)

**Classification of Common School Certificates and Diplomas.**

**Classification of Certificates:**

The certificates and diplomas granted by authority of the State of Washington, and authorizing the holders to teach in the public schools of this state, shall be classified as follows:

First—Common school certificates and diplomas.
- (a) Second grade elementary certificates;
- (b) First grade elementary certificates;
- (c) Life certificates.

Second—City certificates.
- (a) City high school certificates;
- (b) City grammar school certificates;
- (c) City primary certificates.

Third—Certificates and diplomas of the higher institutions of learning.
- (a) Of the normal schools;
- (b) Of the State College of Washington;
- (c) Of the University of Washington.

Fourth—Temporary certificates.

Fifth—Special certificates. (L. '17, p. 201, § 1.)

**Certification, Eligibility For:**

On and after September first (1), 1918, no person shall be eligible to certification as a teacher in this state who has not completed the work of a four-year high school, or its equivalent: Provided, Nothing in this act shall be construed to invalidate the life diplomas granted under the laws of the Territory of Washington, or to invalidate any certificate or diplomas heretofore granted in accordance with the laws of the State of Washington, but the same shall continue in effect in accordance with the provisions of the laws under which they were granted: Provided, That any third grade certificate, second grade certificate, first primary certificate or first grade certificate, or professional certificate, or any renewal or any permanent certificate in full force and effect at the time of the taking effect of this act shall for the purpose of renewal, or for securing a certificate of higher grade, or for securing

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a permanent certificate, or for any other purpose whatsoever, be of the same force and effect, and shall entitle the holder thereof to the same rights and privileges as he would be entitled to under the provisions of the law relative thereto in force at the time such certificate or renewal was issued. (L. '17, p. 202, § 2.)

**Common School Certificates and Diplomas.**

**Requirements for Certificates:**

On and after September first (1) 1918, the common school certificates and diplomas issued by authority of the State of Washington, the period for which each shall be valid and the qualifications required of applicants for the same shall, in addition to the provisions hereinbefore set out, be as follows:

First. Second grade elementary school certificates. Applicant shall pass an examination in reading, grammar, penmanship and punctuation, history of the United States, geography, arithmetic, physiology and hygiene, orthography, and Washington State Manual, and in addition present satisfactory evidence of having had nine (9) weeks of professional training in an accredited institution of higher learning in which elementary teachers are trained. This certificate shall authorize the holder to teach in the elementary schools of this state, and shall be valid for two (2) years, but may be renewed twice, if, during the life of the certificate or a renewal thereof the holder has attended an accredited institution of higher education for nine (9) weeks in which elementary teachers are trained and has done satisfactory work in three (3) subjects, and presents a certificate in evidence thereof signed by the principal or president of such school.

Second. First grade elementary certificates. Applicant must have taught at least nine (9) months and must have had at least one year of professional training in an accredited institution of higher learning and shall have credits in the same subjects as for a second grade elementary certificate, and must also pass an examination in nature study, drawing, juvenile and general literature, agriculture, civics, physical geography, and music; but the State Board of Education may accept other subjects in lieu of two (2) of the above subjects at the request of the applicant, as provided in section 4637 of Remington & Ballinger's Annotated Codes and Statutes of Washington: Provided, Grades of eighty-five (85) per cent and above earned in accredited institutions of higher learning in which teachers for the elementary schools are trained may be accepted by the State Board of Education in lieu of examinations in such subjects. This certificate shall authorize the holder to teach in any grade of elementary schools of this state and shall be valid for five (5) years, and may be renewed for a like period if application is made not later than ninety (90) days after certificate expires, and if, during the life of the certificate the holder has complied with the following provisions, to-wit: An attendance of eighteen (18) weeks at an accredited institution of higher learning in which elementary teachers are trained during the life of the certificate when satisfactory work is done in at least three (3) subjects and certified to by the principal or president of such school.

Third. Life certificates. Applicant must file with the Superintendent of Public Instruction evidence of having taught successfully for forty-five (45) months, not less than twenty-seven (27) months of which shall have been in this state. He must have the credits required for a first grade ele-

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mentary certificate and in addition shall pass an examination in the following, to-wit: Algebra, plane geometry, biology, geology, English literature, physics, psychology, composition, and general history, and present satisfactory evidence of having completed satisfactorily twelve (12) semester hours of professional study in an accredited institution of higher learning, or else pass an examination in such professional subjects as the State Board of Education may direct: Provided, That the State Board of Education may accept other subjects in lieu of any of the above mentioned subjects upon request of the applicant: Provided further, That grades of eighty-five (85) per cent and above earned in accredited institutions of higher learning in which teachers for the common schools are trained may be accepted by the State Board of Education in lieu of examinations in such subjects. This certificate shall be valid in the common schools of the state during the life of the holder unless revoked for cause. (L. '17, p. 203, § 3.)

## CITY CERTIFICATES.

**Board of Examiners—Powers and Duties:**

In any city of this state in which one hundred or more teachers are employed in the city schools, if the board of directors in such city shall so determine, there shall be a board of examiners, consisting of the city superintendent of schools and two other members having practical experience as teachers, residents of said city, to be designated as associate examiners. The associate examiners shall be elected by the board of directors at their regular meeting in July annually, and shall hold office for one year, but no candidate for examination as a preliminary to teaching in the public schools shall be an associate examiner. The city superintendent of schools shall be chairman of the board of examiners. The board of examiners shall meet and hold examinations for the granting of teachers' certificates on such occasions only as may be authorized by the board of directors. Such board of examiners shall have power:

To adopt rules and regulations not inconsistent with the laws of this state or the rules of the State Board of Education, for its own government and for the examination of teachers, and to fix standards of proficiency for the granting and renewing of certificates, subject to the approval of the board of directors. (L. '09, p. 342, § 1.)

**Special Certificates:**

Special certificates shall be granted only to applicants who by examination or otherwise show satisfactory evidence of fitness to teach a special or department subject (such as music, drawing, penmanship, kindergarten, manual training, domestic science, physical education), and such other subjects as may be authorized by the State Board of Education: Provided, That special certificates may be issued authorizing any person or persons to teach any subject or subjects in night schools which such person or persons show by examination or otherwise they are qualified to teach. (L. '17, p. 205, § 4.)

**Teachers to Hold Diplomas or Certificates:**

Kindergarten teachers and supervisors shall have diplomas or certificates from some accredited kindergarten training school, from the kindergarten department of a state normal school of this state or of a normal

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school whose kindergarten department is accredited by the State Board of Education. (L. '09, p. 371, § 4.)

**Temporary Certificates:**

Temporary certificates shall be issued in accordance with the rules and regulations of the State Board of Education. (L. '11, p. 54, § 5.)

## SPECIAL CERTIFICATES.

**Shall Be Granted, to Whom:**

Special certificates shall be issued by the county superintendent, or city superintendent if in a city, to applicants who show by examination or otherwise satisfactory evidence of fitness to teach special subjects, such as music, art, manual training, penmanship, kindergarten, domestic science, typewriting, stenography, physical education, or any subject or subjects in night school, and such other subjects as may be authorized by the State Board of Education. Special certificates shall be valid so long as the holder continues to teach in the city or county where granted, unless revoked. (L. '17, p. 205, § 5.)

## REVOCATION OF CERTIFICATES.

**Right of Appeal:**

Any teacher whose certificate to teach has been revoked, as provided in the preceding sections, and feeling aggrieved at such revocation, shall have the following right of appeal:

First. To the Superintendent of Public Instruction whenever the certificate has been revoked by the county superintendent.

Second. To the State Board of Education when the certificate has been revoked by the Superintendent of Public Instruction.

Third. To the State Board of Education when the certificate has been revoked by the faculty of the State University, the State College or the normal schools.

Fourth. An appeal under the provisions of this act to the State Superintendent shall operate as a stay of proceedings for a period of thirty (30) days, and an appeal to the State Board of Education shall operate as a stay of proceedings till the next regular or special meeting of said board. (L. '09, p. 346, § 3.)

## PENALTIES.

**For Disclosing Questions:**

Any member of the State Board of Education, any employee of the State of Washington, any county superintendent or any employee of his office, who shall directly or indirectly disclose any question or questions prepared for the examination of teachers or of eighth grade pupils, or any teacher or other person connected with the instruction of or the examination of eighth grade pupils, who shall, before the time appointed for the use of the questions in the examination of such pupils, disclose the questions, or make known their character, or who shall directly or indirectly assist any such eighth grade pupil to answer any question submitted, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than one hundred nor more than five hundred dollars. Said fine shall be turned

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over to the county treasurer of the county in which it is collected, and shall be by him transmitted to the state treasurer, who shall place the same to the credit of the current school fund of the state. (L. '09, p. 357, § 1.)

**For Failure to Enforce Course of Study:**

Any teacher who wilfully refuses or neglects to enforce the course of study or the rules and regulations required by the State Board of Education, or by any other lawful authority, shall not be allowed by the directors any warrant for salary due until said teacher shall have complied with said requirements. (L. '09, p. 360, §8.)

**For Failure to Use Adopted Text Books:**

Any school district using text books other than those prescribed by lawful authority, or any district failing to comply with the course of study prescribed by the State Board of Education or by other lawful authority, or any district in which warrants are issued to a teacher not legally qualified to teach in the common school of the said district, shall forfeit twenty-five per cent of their school fund for that or the subsequent year, and it is hereby made the duty of the county superintendent to deduct said amount from the apportionment to be made to any district failing in either or all of above requirements, and the amounts thus deducted shall revert to the general school funds of the state, and the county treasurer shall return the same to the state treasurer for reapportionment. (L. '09, p. 361, § 15.)

**For Failure to Teach Patriotism:**

No person, whose certificate or diploma authorizing him or her to teach in the public schools of this state shall have been revoked on account of his or her failure to endeavor to impress on the minds of his or her pupils the principles of patriotism, or to train them up to the true comprehension of the rights, duty and dignity of American citizenship, shall teach or be permitted or qualified to teach in any public school in this state, and no certificate or diploma shall be issued to such person. (L. '19, § 2, Chap. 38.)

## GRAMMAR SCHOOL EXAMINATIONS.

**Duties of Superintendent of Public Instruction:**

It shall be the duty of the Superintendent of Public Instruction at such times as he may deem it advisable, but not oftener than three times each year to forward questions prepared by the State Board of Education for use in the examination of pupils having completed the grammar school course of study, to fix the date for such examination, and to grant certificates of promotion to pupils successfully passing such examination according to the standard prescribed by the State Board of Education: Provided, That such certificate shall entitle the holder thereof to entrance into any high school in the state without further examination: Provided, further, That nothing in this act shall be construed as compelling boards of directors to admit nonresident pupils without tuition charge.

**County Superintendent May Appoint Assistant Examiners:**

It shall be the duty of the county board of education to examine and grade the manuscripts of the pupils who take the examinations mentioned in section 499 of this chapter. The county superintendent may appoint assistant

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examiners, who shall conduct such examinations of pupils according to the rules and regulations of the State Board of Education, and within three days transmit the manuscripts to the county superintendent. Assistant examiners shall receive three dollars per day, to be paid in the same manner as the regular board.

**County Board of Education to Grade Manuscripts:**

It shall be the duty of the county board of education to meet at the county seat at the call of the county superintendent for the purpose of examining and grading the manuscripts of pupils taking such examinations under the direction of any assistant examiner or of the county superintendent. No questions shall be used in such examination except those prepared by the State Board of Education as provided in section 499 of this chapter: Provided, That the State Board of Education may prescribe a special course of reading to be done by pupils in the last year of the grammar school course, as a requisite to their receiving certificates of graduation.

**County Superintendent to Report:**

It shall be the duty of the county superintendent to report to the Superintendent of Public Instruction, within ten days after any meeting of the county board of education, the names of all pupils successfully passing any examination, as herein provided, together with their respective standing or grades in several prescribed subjects and such other facts relating to said pupils of said examination as the Superintendent of Public Instruction may require. (L. '09, pp. 368-369, §§ 1, 2, 3, 4.)

## HIGH SCHOOL EXTENSION EXAMINATIONS.

**State Board to Outline Course:**

The State Board of Education shall outline a course of reading and study similar to a course of study required in a full four-year high school course, and shall provide for the examination and certification of those taking or completing such course. Examinations for this purpose shall be held at the same time and place of holding examinations for teachers' certificates, and in such form to fully test the students' knowledge of the subject or subjects examined in. Any one or more subjects may be taken at any such examination and a student failing in any subject may again be examined in such subject at any subsequent examination: Provided, Each year's work of a lower grade must be completed before a student shall be permitted to complete the work of a higher year. Such examination shall be intended only for those not taking a full course in the same subject in a regular high school, and no person shall be admitted to any such examination unless he shall have given to the county superintendent notice of his intention to take such examination and the subject in which he desires to be examined at least thirty days before the examination, and obtain permission from such superintendent to take such examination.

**Questions and Examinations:**

The questions for such examination shall be prepared by the State Board of Education, and shall be furnished to the State Superintendent of Public Instruction, who shall cause the same to be printed and distributed to the

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several county superintendents upon request therefor the same as the questions for teachers' examinations are printed and distributed. The manuscripts containing the answers of applicants shall be returned to the Superintendent of Public Instruction, to be marked and graded by him, and who shall issue certificates to those who have the required percentage in the various branches which shall be fixed by the State Board of Education.

**Certificates To Be Issued:**

Upon the completion of the full course as outlined by the State Board of Education, a state high school certificate shall be issued to the applicant by the said board, and such certificate shall entitle the holder thereof to enter the freshman class of the State University or to enter any other class in the other state educational institutions as may be specified by the State Board of Education. (L. '09, pp. 370-371, §§ 1, 2, 3.)

## STATE SCHOOL FOR GIRLS.

**Teachers—Part of School System:**

It shall be the duty of the Superintendent, subject to the approval of the Board of Control, to employ teachers, and as far as practicable, to instruct the girls in all of the branches usually taught in the grades of the common schools of the state, also in such trades and vocational occupations as may be found desirable. The educational work of the school shall be a part of the educational system of the state, and as such shall be under the supervision of the State Board of Education. Only those certified by the State Superintendent of Public Instruction shall be employed as teachers. (L. '13, p. 517, § 11.)

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# Proceedings of the State Board of Education

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# PROCEEDINGS OF THE STATE BOARD OF EDUCATION

## MEETING.

For the biennium closing June 30, 1920, the State Board of Education has held a total of eleven meetings. During this biennium the State Board has faced some of the biggest and most difficult problems in its entire history. The World War, with its many problems of reconstruction, the influenza epidemic with its disarrangement of school plans and courses of study, are among the problems that had to be cared for in order that the schools might continue without loss of efficiency. These and problems growing out of the normal school four-year courses have required no small amount of time and labor from the Board.

## PERSONNEL.

The personnel of the State Board of Education remains unchanged with but one exception which was brought about by rule of rotation of the Normal School presidents. By this rule President N. D. Showalter of the Cheney State Normal succeeded President George H. Black of the Ellensburg State Normal School.

Superintendent W. U. Neeley of Davenport succeeded Arthur Wilson, newly elected superintendent of Everett, as secretary of the State Board of Education.

The members of the State Board are:

Superintendent of Public Instruction, Josephine Corliss Preston.
President Henry Suzzallo.
President E. O. Holland.
President N. D. Showalter.
Principal H. M. Hart.
Superintendent W. F. Geiger.
Miss Georgian Donald.

## CERTIFICATION.

Since September 1, 1918, the department of certification in the office of the Superintendent of Public Instruction has operated under a dual certification system, and is compelled to maintain two separate systems of records entirely distinct from each other. This dual system was brought about by the revision of the certification laws by the 1917 session of the Legislature.

## ACCREDITATION

During the biennium the following institutions have been placed on the accredited list:

### COLLEGES AND UNIVERSITIES

District of Columbia—

Trinity College, Washington.

Illinois—

Lombard College, Galesburg.
Rockford College, Rockford.

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Iowa—
Des Moines College, Des Moines. (One year.)

Kansas—
College of Emporia, Emporia.
Kansas Wesleyan University, Salina.
McPherson College, McPherson.
Southwestern College, Winfield.

Kentucky—
Berea College, Berea.

Maine—
University of Maine, Orono.

Manitoba—
University of Manitoba, Winnipeg.

Minnesota—
Gustavus Adolphus College, St. Peter.

Ohio—
Muskingum College, New Concord.
Otterbein University, Westerville.

Ontario—
McGill University, Montreal.

Pennsylvania—
Albright College, Myerstown.
Grove City College, Grove City.

Scotland—
University of Aberdeen, Aberdeen.

Texas—
Baylor University, Waco.
College of Industrial Arts, Denton.
Rice Institute, Houston.

## NORMAL SCHOOLS

Arkansas—
University of Arkansas Normal Department, Fayetteville.

Kansas—
Fort Hays Kansas Normal School, Hays.

Massachusetts—
State Normal School, Lowell.

Mississippi—
Mississippi Normal College, Hattiesburg.

Missouri—
Harris College for Teachers, St. Louis.

Nebraska—
Nebraska Wesleyan University, Normal Department, University Place.

Ontario—
London Ontario Provincial Normal School, London.

Oregon—
Marylhurst Normal, Oswego.

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Quebec—

McDonald Normal College, Quebec.

Texas—

Southwest Texas State Normal School, San Marco.

Utah—

University of Utah Normal Department.

## HIGHER INSTITUTIONS—ACCREDITATION.

Moved, That a committee consisting of the Secretary of the State Board of Education, the Registrar at the University of Washington and the Registrar at the Washington State College be appointed as a committee to work out a new scheme for accreditation of higher institutions of learning. (Passed August 27, 1920.)

## TWELVE SEMESTER HOURS IN PROFESSIONAL STUDY.

The following recommendations of the committee on the revision of twelve semester hours of professional study were approved by the State Board of Education September 19, 1918:

### Recommendations.

(1) Applicants who have a part of the required credits may be examined in the subjects in which they have no credits, an examination in one subject being the equivalent of three credits (semester hours).

(2) For examination purposes this same grouping shall be preserved. The applicant will be required to pass a satisfactory examination in four out of the six groups.

(3) The questions will cover the material outlined in the books mentioned after each group. Applicants are expected to read all the books in a given group unless options are especially indicated.

**1. Science of education**

1. Principles of Education: Bolton.
2. Principles of Educational Practice: Klapper.
3. Education and Democracy: Dewey.

**2. History of education**

1. Text Book in the History of Education: Monroe; or History of Education: Graves. 3 vols.
2. History of Elementary Education: Parker.

**3. Childhood and adolescence**

1. Growth and Education: Tyler.
2. Introduction to Child Psychology: Waddle.
3. Hygiene of the School Child: Terman.
4. The High School Age: King.

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**4. School administration**

1. Administration of Public Education in the U. S., Revised Edition: Dutton & Snedden.
2. Principles of Secondary Education: Inglis.
3. School Administration: Cubberley.
4. Book to be recommended in Vocational Education.

**5. Methods**

1. A Brief Course in the Teaching Process: Strayer.
2. Methods of Teaching in High Schools: Parker; or An Introduction to High School Teaching: Colvin.
3. The Psychology of High School Subjects: Judd.

**6.—Educational sociology**

1. School and Society: Dewey.
2. An Introduction to Educational Sociology: Smith.
3. Social Principles of Education: Betts.
4. Constructive Rural Sociology: Gillette.

## IMPORTANT RULINGS AND RESOLUTIONS.

### Certification.

It was decided that beginning September 1, 1919, educational psychology shall be substituted for general psychology as an examination subject for a first grade certificate. (Passed January 29, 1919.)

Mother Superior Thomasina upon request appeared before the State Board in behalf of the certification of seventeen Dominican Sisters who were allowed the privilege of taking the State Teachers' Examination in August, 1919, at St. Paul's Parochial School, Yakima, previous notice of the examination given at this place not having been made by the County Superintendent of Schools of Yakima County. The regular State Teachers' Examination was conducted at the Odd Fellows Hall, Yakima, as advertised according to law by the County Superintendent, where the examination questions were opened in the presence of the assembled applicants as required by the rules and regulations of the State Board of Education. (October 27, 1919.)

That the action of the Superintendent of Public Instruction be sustained in refusing to recognize as legal the teachers' examination conducted at St. Paul's Parochial School, Yakima, in August, 1919. (Passed October 27, 1919.)

RESOLUTION: It is the opinion of this Board that a grade of 75% in State Manual for the issuance of first grade certificates to holders of accredited papers is too low to be consistent with our present standard of certification, Therefore, Be It Resolved, That after September 1, 1920, the passing grade in this subject be 85% for all certificates above a second grade. (Passed June 15, 1920.)

That the Superintendent of Public Instruction be authorized to issue special certificates to teach modern foreign languages. (Passed October 27, 1919.)

That where candidates are holders of maturable certificates but owing

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to service in the army have been unable to obtain the required teaching experience to mature them an extension of time be granted to all such applicants equal to the time in army service. (Passed October 27, 1919.)

That the request of the Washington Osteopathic Association that osteopathic graduates of recognized osteopathic colleges be certified to teach physiology and public health subjects on application to the State Board of Education be granted provided they qualify in other respects for the issuance of teachers' certificates. (Passed October 27, 1919.)

That it is the sense of the Board that we do not accredit correspondence courses in education toward the twelve semester hours in education required for a certificate on accredited papers. (Passed June 15, 1920.)

Moved, That the ruling of the State Superintendent of Public Instruction, to the effect that the action of the State Board under date of June 15, 1920, in refusing to accredit correspondence work in education toward the twelve semester hours required for a certificate on accredited papers, repealed the action of the Board under date of June 18, 1917, which allowed four hours of this work to be done by correspondence, be the ruling of this Board. (Passed August 27, 1920.)

**Teachers' Contracts.**

That it is the sense of the State Board of Education that the County Superintendent of Schools should proceed to enforce the law governing teachers' contracts, when violated. (Passed October 27, 1919.)

**University Normal Diploma.**

That in the matter of harmonizing the standard procedure with regard to college graduates entering both the university and normal schools, candidates for a diploma, we recommend that one of two actions be taken, namely: (1) That exceptions to the general ruling of one year's required attendance in the normal schools be made in the case of four-year college graduates of accredited colleges and universities, or (2) that the requirements longer than one quarter attendance in all such cases be made both in normal schools and in the colleges of education, the decision of the adoption of No. 1 or 2 to be postponed until the next meeting of the Board and that a conference of normal school presidents and deans of education be had in the meantime to determine whether No. 1 or No. 2 alternation be accepted. (Passed June 15, 1920.)

**State Legislation.**

Inasmuch as the educational needs of the State cannot be properly met with the funds now provided, Therefore, Be It Resolved, That the State Board of Education request the State Legislature convened in special session to take steps to provide such immediate relief for the institutions of higher learning and for the common schools as will restore the efficiency of the school system of the state. (Passed March 17, 1920.)

**Educational Agencies Shall Submit Plans.**

Resolved, That under the general authority vested in the State Board of Education in article seven (Code of Public Instruction, Section 11, "Powers and Duties of the Board") all educational agencies whose work affects the common schools of the state be notified by the State Superintendent

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that plans for such work must be submitted to and be approved by the State Board of Education and semi-annual reports made to the State Superintendent. Such agencies are: U. S. Boys and Girls Club Work, School Garden Army, Normal School extension courses for credit, community center activities, etc. (Passed January 29, 1919.)

### High School Credits.

All questions relating to the granting of high school credits for the present year's work because of the extended closing of school on account of influenza were referred to the High School Inspector, through the Superintendent of Public Instruction, with power to act. (Passed January 29, 1919.)

### CLASSIFICATION OF HIGH SCHOOL DISTRICTS.

On motion the following districts were classified as high school districts in accordance with the provisions of the Session Laws of 1917:

**Adams County**

| No. Dist. | Name |
|---|---|
| 15 | Lind |
| 106 | Othello |
| 1 | Ritzville |
| 109 | Washtucna |

**Asotin County**

| | |
|---|---|
| Cons. 1 | Anatone |
| 7 | Asotin |
| 25 | Clarkston |

**Benton County**

| | |
|---|---|
| 29 | Hanford |
| 22 | Hover |
| 17 | Kennewick |
| 16 | Prosser |
| 27 | Kiona-Benton |
| 6 | Richland |

**Chelan County**

| | |
|---|---|
| 56 | Cashmere |
| 2 | Chelan |
| 103 | Entiat |
| 49 | Leavenworth |
| 46 | Wenatchee |

**Clallam County**

| | |
|---|---|
| 7 | Port Angeles |
| 302 | Sequim |

**Clarke County**

| | |
|---|---|
| 64 | Battle Ground |
| 58 | Camas |
| 30 | Ridgefield |
| UHS 1 | East Mill Plain R. 4, Vancouver |
| 37 | Vancouver |
| 1 | Washougal |
| 65 | Yacolt |

**Columbia County**

| | |
|---|---|
| 2 | Dayton |
| 35 | Starbuck |

**Cowlitz County**

| | |
|---|---|
| 106 | Castle Rock |
| 107 | Kalama |
| 36 | Kelso |
| 102 | Woodland |
| 103 | Silver Lake |
| 104 | Toutle |

**Douglas County**

| | |
|---|---|
| 105 | Waterville |

**Ferry County**

| | |
|---|---|
| 1 | Republic |

**Franklin County**

| | |
|---|---|
| 7 | Connell |
| 1 | Pasco |

**Garfield County**

| | |
|---|---|
| 11 | Pomeroy |

**Grant County**

| | |
|---|---|
| 4 | Coulee City |
| 115 | Ephrata |
| 6 | Hartline |
| 19 | Quincy |
| 9 | Wilson Creek |

**Grays Harbor County**

| | |
|---|---|
| 5 | Aberdeen |
| 108 | Elma |
| 28 | Hoquiam |
| 100 | Montesano |
| 115 | Oakville |

**Island County**

| | |
|---|---|
| 2 | Coupeville |
| Cons.202 | Langley |
| Cons.201 | Oak Harbor |

**Jefferson County**

| | |
|---|---|
| Cons. 40 | Chimacum |
| 1 | Port Townsend |
| UHS 1 | Quilcene |

**King County**

| | |
|---|---|
| 162 | Auburn |
| 190 | Black Diamond |
| 46 | Bothell |
| 14 | Duvall |
| 185 | Fall City |
| 144 | Foster |
| 186 | Issaquah |
| 3 | Kent |
| 189 | North Bend |
| 194 | Redmond |
| 7 | Renton |
| 86 | Richmond Beach |
| 1 | Seattle |
| 192 | Skykomish |

**King County—Cont.**

| | |
|---|---|
| 174 | Snoqualmie |
| 176 | Vashon |
| 170 | Enumclaw |
| UHS A | Kirkland |
| UHS J | Burton |
| UHS N | Meridian (Kent) |
| UHS O | Tolt |

**Kitsap County**

| | |
|---|---|
| UHS 1 | Bremerton-Charleston |
| 13 | Poulsbo |
| UHS 3 | Port Madison |
| 6 | Winslow |

**Kittitas County**

| | |
|---|---|
| 25 | Cle Elum |
| 3 | Ellensburg |
| UHS200 | Kittitas |
| 24 | Roslyn |

**Klickitat County**

| | |
|---|---|
| Cons. 3 | Bickleton |
| Cons. 10 | Centerville |
| Cons. 1 | Glenwood |
| Cons. 9 | Goldendale |
| 19 | White Salmon |

**Lewis County**

| | |
|---|---|
| 10 | Adna |
| Cons.204 | Boistfort |
| 9 | Centralia |
| 3 | Chehalis |
| Cons.208 | Doty |
| 77 | Dryad |
| Cons.214 | Morton |
| | Mineral |
| | Randle |
| Cons.206 | Mossy Rock |
| 14 | Napavine |
| Cons.211 | Pe Ell |
| Cons.207 | Toledo |
| 18 | Vader |
| 202 | Winlock |

**Lincoln County**

| | |
|---|---|
| 72 | Almira |
| 73 | Creston |
| 14 | Davenport |
| 84 | Edwall |
| 31 | Harrington |

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**Lincoln County**—Cont.
105 Odessa
10 Reardan
6 Sprague
59 Wilbur

**Mason County**
Cons.303 Shelton

**Okanogan County**
26 Brewster
49 Molson
105 Okanogan
19 Omak
17 Oroville
102 Pateros
33 Riverside
100 Tonasket
34 Twisp
103 Winthrop

**Pacific County**
25 Ilwaco
24 Lebam
6 Naselle
36 Raymond
32 South Bend

**Pend Oreille County**
1 Newport

**Pierce County**
308 Ashford
46 Buckley
19 Carbonado
73 Eatonville
88 Fife R.2 Tacoma
65 Kapowsin
9 Orting
3 Puyallup
305 Roy
300 Sumner
10 Tacoma
15 Wilkeson
UHS201 Vaugn

**San Juan County**
31 Friday Harbor

**Skagit County**
18 Anacortes
19 Avon
47 Burlington
UHS 6 Edison
12 Hamilton
UHS 5 LaConner
UHS 1 Mt. Vernon
UHS 4 Sedro Woolley

**Skamania County**
3 Stevenson

**Snohomish County**
Cons.310 Arlington
15 Edmonds
24 Everett
21 Granite Falls
4 Lake Stevens
Cons.305 Marysville
UHS103 Monroe
Cons.300 Snohomish
99 Stanwood
100 Sultan

**Spokane County**
Cons.304 Amber
88 Chattaroy
20 Cheney
102 Deer Park
Cons.306 Elk
Cons.310 Fairfield
44 Freeman
122 Hillyard
60 Latah
Cons.305 Mead
34 Medical Lake
143 Orchard Avenue
168 Otis Orchards
Cons.308 Richland
23 Rockford
21 Spangle
81 Spokane
19 Tyler
Cons.307 Valleyford
40 Vera
10 Waverly

**Stevens County**
UHS 2 Chewelah
UHS 3 Colville
159 Clayton
154 Kettle Falls
39 Marcus
53 Northport
3 Valley

**Thurston County**
1 Olympia
UHS202 Rochester
UHS201 Rainier
44 Tenino
Cons.301 Yelm

**Wahkiakum County**
1 Cathlamet

**Walla Walla County**
24 Prescott
17 Touchet
25 Waitsburg
1 Walla Walla

**Whatcom County**
Cons.301 Bellingham
25 Blaine
Cons.308 Ferndale
Cons.303 Harmony
Cons. 309 Lynden
Cons.314 Meridian
Cons.317 Mt. Baker
Cons.313 Sumas
Cons.318 Victory

**Whitman County**
99 Albion
1 Colfax
61 Colton
105 Elberon
74 Endicott
169 Ewan
180 Farmington
181 Garfield
47 Johnson
153 LaCrosse
104 Lamont
170 Malden
69 Oakesdale
9 Palouse
59 Pullman
24 Rosalia
50 Steptoe
117 St. John
126 Sunset
82 Tekoa
113 Thornton
13 Uniontown
106 Winona

**Yakima County**
81 Grandview
94 Granger
89 Lower Naches (R. 6 Yakima)
36 Mabton
90 Moxee (R. 1, Yakima)
91 Naches City
34 Outlook
39 Selah
63 Sunnyside
49 Toppenish
54 Wapato
7 Yakima
32 Zillah

(Passed August 27, 1920)

## NORMAL SCHOOLS.

It was decided that students in attendance at Normal Schools complying with the one year's residence requirement for the issuance of a certificate or diploma from the institution shall pursue and complete an assignment of not less than 36 hours of work and that credit earned through extension work or correspondence work shall not be accepted as any part of the minimum residence requirement. (Passed January 29, 1919.)

The following resolution was approved:

Whereas, It has come to the attention of this Board that Normal School Diplomas are being issued to persons who have not had a year's residence as prescribed by the State Board of Education, the two year Normal Di-

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plomas are being issued and declared by Normal authorities valid for teaching in secondary schools and that credits are being allowed for experience,

Therefore, Be It Resolved, That the State Superintendent of Public Instruction be hereby instructed to obtain from the Attorney General decisions relative to such portions of the law as may determine the legality of these practices and take such steps as may be necessary to insure issuance of all normal diplomas in accordance with the law only. (Passed July 30, 1919.)

The Superintendent of Public Instruction appointed the following committee for the purpose of drafting such questions as the committees may deem necessary to comply with the conditions of the above resolution. President George H. Black, President Henry Suzzallo and Superintendent Wm. F. Geiger. (Passed July 30, 1919.)

We, your committee appointed to draft questions as to the legality of existing rules of the State Board of Education relating to normal schools, recommend that the following questions be submitted to the Attorney General by the Superintendent of Public Instruction. (Passed July 30, 1919.)

Respectfully submitted,

GEORGE H. BLACK,
HENRY SUZZALLO,
WM. F. GEIGER.

1. Does the State Board of Education have power to rule that the state normal schools shall not grant credit toward graduation for teaching experience?

2. Section 11, Chapter 10, Laws of 1917, provides in part as follows:

"The State Board of Education shall prescribe courses of study for the state normal schools as follows: . . . . advance courses of three or four years: . . . . Provided, That the four year advanced course shall not become operative before the year 1920. . . . ."

"Upon satisfactory completion of any one of these courses a student shall be awarded an appropriate certificate or diploma as follows:

". . . . Upon completion of a three year advanced course a special normal school diploma may be issued which shall be valid in the common schools of the state for a period of five years, and which may be renewed for a like period or a normal school life diploma issued in its stead: Provided, The holder shows professional growth and furnishes evidence of not less than twenty-four (24) months of successful teaching experience. Upon completion of said four-year advanced course, an advanced special normal school diploma may be issued which shall be valid in the common schools for a period of five years, and which may be renewed for a like period or a normal school life diploma issued in its stead: Provided, The holder shows professional growth and furnishes evidence of not less than twenty-four (24) months of successful teaching experience." (Passed July 30, 1919.)

In carrying out the foregoing provisions may the State Board of Education at its discretion prescribe the three-year advance course without prescribing the four-year advance course after the year 1920? (Passed July 30, 1919.)

Is the State Board of Education, upon request of any state normal school or schools, required after the year 1920 to prescribe the advance

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four-year course, provided that it has already prescribed the advance three-year course?

3. Section 4, Chapter 10, Laws of 1917, provides in part as follows:

"The courses of instruction of both the University of Washington and the State College of Washington shall embrace as major lines . . . . the professional training of high school teachers, school supervisors and school superintendents. These major lines shall be offered and taught at said institutions only."

Section 10, idem, provides as follows:

"The State Board of Education shall prescribe courses of study for the state normal schools as follows:

"Elementary courses of one and two years; advance courses of three or of four years; a special advanced course of one year for graduates from colleges and universities; Provided, That the four-year advanced course shall not become operative before the year 1920.

"Upon satisfactory completion of any one of these courses a student shall be awarded an appropriate certificate or diploma as follows:

"Upon the completion of a one-year elementary course, a normal school elementary certificate may be issued which shall be valid in the elementary schools of the state for a period of two years. Upon the completion of a two-year elementary course a normal school elementary diploma may be issued which shall be valid in the elementary schools of the state for a period of five years. . . . . Upon completion of a three-year advanced course a special normal school diploma may be issued which shall be valid in the common schools of the state for a period of five years. . . . . Upon completion of said four-year advanced course, an advanced special normal school diploma may be issued which shall be valid in the common schools of the state for a period of five years. . . . . Upon completion of a one-year advanced course for college and university graduates, a graduate normal school diploma may be issued which shall be valid in the common schools of this state for a period of five years. . . . ."

In accordance with the provisions of Section 11, supra, the normal school elementary certificate and the normal school elementary diploma shall be valid in the elementary schools of the state for given periods, whereas the language of the section is different with regard to the special normal school diploma, the advanced special normal school diploma and the graduate normal school diploma in that it provides that they shall be valid in the common schools of the state for given periods. Does the term "common schools" where used with reference to the validity of the special normal school diploma and the advanced special normal school diploma include both elementary schools and high schools, or is the validity of these diplomas limited by the provisions of Sections 4 and 10, supra, to elementary common schools only? Does the term "common schools" where used with reference to the validity of the graduate normal school diploma include both elementary and high schools?

4. Does the State Board of Education have power to establish a minimum amount of credit for study in residence at the state normal schools, or a maximum amount of credit for study in extension courses, as a requirement for the granting of a certificate or diploma?

5. Does the State Board of Education have authority to prescribe



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a course for the training of elementary school principals in the state normal schools?

A committee composed of President George H. Black, President Henry Suzzallo, and Superintendent William F. Geiger was appointed for the purpose of revising previous State Board of Education rulings regarding state normal schools when the above decisions shall have been made and to report the proposed revised rulings for approval by the State Board of Education at its next meeting. (Passed July 30, 1919.)

The state normal schools were authorized to offer a three-year special course in art and a three-year special course in music for the training of special teachers in these two fields and that before offering such courses they shall submit the same to the State Board of Education for approval. (Passed July 30, 1919.)

The three-year course of study in art and three-year course of study in music designed for the training of special teachers in these subjects at the Cheney State Normal School was approved as read. (Passed July 30, 1919.)

The Superintendent of Public Instruction was authorized to request the Bellingham and the Ellensburg State Normal Schools to submit their three-year course of study in music and in art for approval by the State Board of Education. (Passed July 30, 1919.)

**Division of Territory for Extension Work.**

Whereas, In a communication from the office of the Attorney General the present division of territory for extension work between the three state normal schools has been declared illegal by the Attorney General and whereas, because of the establishment of a fourth state normal school by the 1919 session of the State Legislature.

Therefore, Be It Resolved, That the State Board of Education requests the trustees of each of the four state normal schools to propose two or three alternative plans to the State Board of Education for the division of territory for extension work for each of the four normal schools.

The board has in mind a plan of districting which will take into account the following factors:

1. The thirty-nine counties shall be grouped in four districts—one for each normal school.
2. No county can be divided and its parts assigned to different districts.
3. Counties in a single district shall, as nearly as possible, be contiguous to the county in which the controlling normal school is located, existing means of transportation being a chief factor in determining service.
4. Counties in a single district shall, as nearly as possible, be contiguous to each other so as to afford an economical and continuous route of service contiguity.
5. The burden of service shall be equalized as nearly as possible, taking into account extent of service to teacher population and relative difference of service done among scattered population. (Passed July 30, 1919.)

That the action of the Superintendent of Public Instruction be sustained in not countersigning the diplomas and certificates of thirty-one candidates for graduation from the Bellingham State Normal School in June, 1919, in

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not having met the one-year residence requirement of the State Board of Education for the issuance of diplomas and certificates from state normal schools. (Passed October 27, 1919.)

That credits for work done by correspondence in the state normal schools subject to the requirement for teachers' examinations, be considered by the Board to be preparatory to such examination, rather than a substitute for such examination. (Passed October 27, 1919.)

That the Superintendent of Public Instruction appoint a committee composed of Superintendent Geiger, Principal Hart, President Black, President Nash, and President Showalter for the purpose of passing on the procedure of extension work for credit in the state normal schools. (Passed October 27, 1919.)

A letter was read from Superintendent Frank B. Cooper of Seattle relating to the granting of diplomas and certificates by the Bellingham State Normal School to teachers in the Seattle schools who were lacking a part of the work in residence requirement established by the State Board of Education for graduation from normal schools.

That the Board acknowledge the letter from Superintendent Cooper and inform him that the Board does not feel that the former position of the Board in refusing to grant the diplomas and certificates can be altered. (Passed March 17, 1920.)

That the holders of normal elementary certificates which have expired be supplied with emergency certificates at the discretion of the State Superintendent of Public Instruction. (Passed March 17, 1920.)

That the Board proceed to assign extension territory to the four normal schools on the basis of two plans: First to assign territory on a temporary basis until the fourth normal school shall be ready to assume its obligation in the extension territory, and second to assign extension territory on a permanent basis that shall contain after the fourth normal school shall be ready to assume its obligation in extension territory.

That the following assignment of territory be the permanent assignment of territory to normal schools for extension purposes:

| Bellingham | Centralia | Ellensburg | Cheney |
|---|---|---|---|
| 1. Chelan | 1. Clarke | 1. Benton | 1. Adams |
| 2. Clallam | 2. Cowlitz | 2. King | 2. Douglas |
| 3. Island | 3. Grays Harbor | 3. Kittitas | 3. Ferry |
| 4. Jefferson | 4. Lewis | 4. Klickitat | 4. Grant |
| 5. Kitsap | 5. Mason | 5. Walla Walla | 5. Lincoln |
| 6. Okanogan | 6. Pacific | 6. Yakima | 6. Pend Oreille |
| 7. San Juan | 7. Pierce | 7. Columbia | 7. Spokane |
| 8. Skagit | 8. Skamania | 8. Garfield | 8. Stevens |
| 9. Snohomish | 9. Thurston | 9. Asotin | 9. Whitman |
| 10. Whatcom | 10. Wahkiakum | | 10. Franklin |

(Passed March 17, 1920)

That there be added to the permanent territory of Ellensburg and Bellingham those counties in the Centralia territory now being served by Ellensburg and Bellingham until such time as the Centralia Normal School shall be ready to assume its obligation in the extension territory assigned. (Passed March 17, 1920.)

That the four-year course of study for normal schools be denied. (Lost March 17, 1920.)

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That the four-year course of study for normal schools be authorized. (Passed March 17, 1920.)

That the prescription of the proposed four-year course by the state normal schools be deferred for six weeks until the Superintendent of Public Instruction, the presidents of the normal schools, and the deans of education of the University and State College can meet together and consider the possibility of formulating a plan acceptable to the State Board whereby credit for three years' professional work completed in the normal schools of the state may be properly accredited at the University and State College and the fourth year's work so correlated that a complete four-year professional course may be offered. (Passed March 17, 1920.)

A committee of Seattle teachers and their attorney, Mr. James B. Kinne, appeared before the Board and petitioned the Board to recede from its position in refusing to grant certain diplomas through the Bellingham State Normal School to teachers in the Seattle schools who were lacking a part of the work in residence requirement established by the State Board of Education for graduation from normal schools. After extended discussion and due consideration by the Board the following resolution was presented by Dean Condon:

That the Board cause an inquiry to be made into the Bellingham situation to ascertain all the facts in respect to the granting of diplomas for less than a year's residence or where the students have not the proper number of credits and the basis on which such credit was given. (Passed June 15, 1920.)

That the investigation of the records of those who were candidates for diplomas from the Bellingham State Normal School on a resident requirement of one quarter cover those to whom diplomas have inadvertently been issued as well as those to whom diplomas have been denied. (Passed June 15, 1920.)

That a second conference consisting of the State Superintendent of Public Instruction, the deans of education of the University of Washington and the Washington State College, and the presidents of the several normal schools be called to further consider the adoption of a plan for a three-year normal course followed by a year at the University of Washington or the Washington State College, or the recommendation of a prescribed course. (Passed June 15, 1920.)

A committee of Seattle teachers and their attorney, Mr. James B. Kinne, appeared before the Board in behalf of certain teachers who had been denied diplomas of graduation from the Bellingham State Normal School because of lacking one year of residence work.

In this connection a report prepared in accordance with a motion of the preceding meeting was read. This report showed a lack of the required residence study; irregularities on the part of the Bellingham Normal School in allowing experience credits; and a misinterpretation of the Board's rules in the amount of work to be done in the extension courses.

The matter was discussed at length, and the teachers present gave statements of their understanding of the case, and of the amount of work done.

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Upon the admission of Dr. G. W. Nash that as head of the Bellingham Normal School, he was responsible for the situation, the following resolution was passed by the unanimous vote of the Board:

Resolved, That the State Board of Education reaffirm its adherence to the following regulations:

First: The resolution adopted October 26, 1915, at the unanimous request of the heads of the state normal schools abolishing experience credits.

Second: The resolution that every graduate of a state normal school shall have completed a course in library science.

Third: The resolution of June 18, 1917, providing that normal school students shall be required to do one full year of residence study before being granted a certificate or diploma and that not more than one-fourth of any course leading to graduation shall be taken in extension.

We disapprove the interpretation which the Bellingham Normal School placed upon the words "residence study" in awarding diplomas to public school teachers as follows:

Albright, Ella
Austin, Frances M.
Austin, George
Bailey, Myron
Barton, Jennie C.
Bean, Mabel Louise
Belden, Fannie
Bennink, May
Bigelow, Mabel
Benson, Ella
Brennan, Alta
Brewer, Minnie
Bruce, Julia M.
Calhoun, Viretta D.
Coughlin, Rose
Collinson, Esther
Dahl, Florence
Donough, Helen J.
Ekholm, Hilda
Eisenbeis, Henrietta
Eisenbeis, Lena
Farrar, Grace
Fassold, Mary B.
Fisher, Clyde O.
Fouts, Edith E.
Halpin. Catherine
Haserick, Alice E.
Harper, Ella
Harrold, Lora
Hedges, Blanche
Herron, Mrs. Dora S.
Hicks, Ethel
Jacobs, Fannie V.
Johnson, Emma H.
Jorgensen, Tena
Keever, Emma
Kelly, Jane
Lowman, J. Guy
Kelly, L. Maxine
Maltby, Addie
Martin, Catherine
Matheson, Anna M.
Miller, Clarissa A.
Mitchell, Lillian L.
Moore, Nina
Nelson, Katheryn
Neterer, Elizabeth
Oberkotter, Lena
Oberkotter, Martha
O'Brien, Margaret
Otto, Margaret
Pankhurst, Bess C.
Parker, Agnes F.
Peter, Marie
Quinn, Ellen
Rathbun, Anna Louise
Reeves, Mary K.
Reible, Amelia
Reible, Julia
Robertson, Helen
Rose, Helen F.
Schusman, R. J.
Schumaker, Katherine
Shelley, Myrtle
Thompson, Kate
Thompson, Maude
Thorp, Elizabeth
Wafer, Barbara
Waite, Phoebe
Walker, Maude
Ward, Alma
Wheeler, Adele
Wilson, Rose M.
Winn, Agnes
Zimmerman, Effie

Whereas, A committee of these teachers has presented evidence showing that they have completed all the work required of them by the Bellingham Normal School; and

Whereas, President G. W. Nash has admitted that as head of the institution, and responsible for the acts of his agents, Messrs. Parish and Bever, he has been seriously at fault in not making the required work in residence credits conform to the regulations of the State Board; and in certifying these teachers to the State Superintendent of Public Instruction for diplomas on his misinterpretation of the State Board's regulation as to residence and experience credits; and

Whereas, The evidence has shown that the persons from whom diplomas have up to this time been withheld because of this failure of the Bellingham Normal School to comply with the regulations of the State Board are thor-

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oughly competent teachers and have in good faith carried out their part of the contract and the awarding of diplomas to them would consequently not lower the general teaching efficiency aimed at by this Board;

Therefore, Be It Resolved, That the State Superintendent of Schools be authorized to sign the diplomas of the aforesaid teachers. (Passed August 27, 1920.)

Moved, That the proposed four-year courses of study be adopted for the Bellingham and Cheney Normal Schools.

Aye—Hart, Donald, Geiger, Preston.

No—Suzzallo, Cleveland. (Passed August 27, 1920.)

Moved, That the normal schools that desire to do so be authorized to announce in their catalogues a cooperative arrangement of a course consisting of two years at the normal schools and two years at the State University and Washington State College. (Passed August 27, 1920.)

**University Five-Year Normal Diploma.**

Moved, That we approve the action of the State College and State University in requiring one quarter's work of the four-year graduates of accredited colleges and universities in order to be certified for high school teaching. (Passed August 27, 1920.)

## PHYSICAL EDUCATION.

On September 1, 1919, the new Physical Education Law went into effect. According to the provisions of this law every pupil attending the first eight grades of the public schools of the State of Washington shall receive as a part of the required instruction therein such courses in physical education as shall be prescribed by the State Board of Education, during periods averaging at least twenty minutes in each school day.

All high schools of the state and all state normal schools, the University of Washington, and the State College of Washington shall provide for a minimum of ninety minutes in each week of regular instruction in Physical Education.

In carrying out the provisions of this act, the State Board of Education authorized the State Superintendent to prepare a Course of Study in Physical Education. This course of study has been approved and published under the title of "Syllabus of Physical Education."

The following Board rulings and resolutions also deal with the subject:

**Physical Training.**

The State Superintendent of Public Instruction was authorized to appoint a special committee to formulate a course of study in Physical Education for the elementary schools. (Passed May 21, 1919.)

The State Superintendent of Public Instruction was authorized to appoint a special committee to formulate a course of study in Physical Education for the secondary schools. (Passed May 21, 1919.)

The state normal schools were requested to submit their courses of study of Physical Education to the State Board of Education for approval. (Passed May 21, 1919.)

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The University of Washington and the State College of Washington were requested to submit their courses of study in Physical Education to the State Board of Education for approval. (Passed May 21, 1919.)

The University of Washington and the State College of Washington and the state normal schools were requested to encourage and provide for facilities for the training of supervisors of Physical Training. (Passed May 21, 1919.)

The courses of study in Physical Education for elementary and secondary schools as submitted by the committee was adopted with the recommendation that the Superintendent of Public Instruction make such adjustment in the course as is suitable with the later recommendations of the committee. (Passed July 30, 1919.)

The general course in Physical Education at the University of Washington was approved as read. (Passed July 30, 1919.)

The general course in Physical Education at the Ellensburg State Normal School was approved as read. (Passed July 30, 1919.)

The general course in Physical Education at the State College of Washington was approved as read. (Passed July 30, 1919.)

The major courses in Physical Education at the Bellingham State Normal School, Cheney State Normal School, and Ellensburg State Normal School were approved as read. (Passed July 30, 1919.)

The Superintendent of Public Instruction was authorized to approve general courses in Physical Education yet to be submitted from the state institutions. (Passed July 30, 1919.)

That the State Superintendent of Public Instruction be authorized to ascertain how many schools have followed the Physical Education Law with a view to cutting from the accredited list those schools that have not attempted to carry out this work. (Passed June 15, 1920.)

## STATE COURSE OF STUDY.

It was declared to be the sense of the State Board of Education that the State Course of Study and the State Manual should be amended and extended to include such subjects as physical training and health education, Americanization, illiteracy, and other pressing educational and social problems. (Passed January 29, 1919.)

The Superintendent of Public Instruction reported that Miss Fitzgerald had been selected to supervise the revision of the subject of geography for the State Course of Study. Mr. Smyser to supervise the subject of history, Mr. Rader to supervise the subject of agriculture and to supervise grammar. (Passed July 30, 1919.)

That the Board authorize the State Superintendent of Public Instruction to continue the work of the revision of the Elementary Course of Study. (Passed June 15, 1920.)

That a committee of two be appointed to act with the High School Inspector to revise the outline course of study for high schools and make such recommendations as may seem desirable. (Passed June 15, 1920.)

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# Official Rulings by State Superintendent of Public Instruction

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# OFFICIAL RULINGS BY STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

**Appeals**

A county superintendent of schools has no authority to hear an appeal from the decision of a board of directors of a district lying wholly within another county. We believe that in case of the absence of a county superintendent from his county his deputy may hear the appeal and render a decision. (To Supt. J. Elmer Bovey, October 9, 1920.)

**Appeals**

Appeals from the decision or order or failure to decide or order of a county superintendent of schools may no longer be taken to the board of county commissioners, but shall be taken either to the Superintendent of Public Instruction or to the superior court, as provided by Section 23, Chapter 90, Laws of 1919. (To Supt. J. Elmer Bovey, December 28, 1920.)

**Appeals**

The school code makes no provision for payment for services of witnesses in appeals. (To Supt. J. Elmer Bovey, December 30, 1920.)

**Apportionment**

Whether closing of school on account of frozen pipes is caused by "circumstances over which the board has no control" is a question of fact to be determined in each individual case by the surrounding circumstances. (To Supt. Z. May Meighen, April 3, 1920.)

**Apportionment**

Apportionment should be allowed under the provisions of Chapter 45, Laws of 1919, for a period during which school was closed by epidemic, though there was no order of the health officer closing school, he being the only physician in the county, and the epidemic being general so that his services were needed throughout the county. (To Supt. Maude K. Butler, June 5, 1920.)

**Apportionment**

No apportionment of state or county funds can be allowed to a private school under any circumstances. (To Supt. M. Brinkerhoff, December 4, 1920.)

**Apportionment**

A school district is not entitled to apportionment for election day when school is closed that day by reason of the fact that the school house is used for a polling place. (To Supt. Olive M. Hoffhine, December 30, 1920.)

**Attendance**

Attendance at a school fair may be counted for purposes of apportionment of school funds, provided that the children attend as a class under the supervision of the teacher, during school hours, for such length of time as, added to the hours spent in school on that day, will equal the minimum

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number of hours required to make a school day. If this plan for obtaining credit attendance is followed all children must be required to attend. All conditions for regular attendance must be met. No credit can be allowed for Saturday attendance at the fair. Attendance can be counted only when the children are attending the fair for strictly educational purposes. Participation in contests not having direct bearing on school work cannot be credited as attendance for the purpose of apportionment of school funds. School must not be considered as dismissed, but as being held at the fair instead of in school buildings. (To Supt. Jennie M. Robin, September 26, 1919.)

**Attendance**

Apportionment can be allowed only for actual school attendance. Whether a community meet may be attended by a school and such attendance counted as actual school attendance depends upon the character of the meet. If attendance is for a strictly educational purpose, is under the supervision of the teacher and the community center leader and all pupils are required to attend it is our opinion that such attendance can be counted for purposes of apportionment. (To Supt. Olive M. Hoffhine, November 6, 1920.)

**Attendance**

A half day's attendance for purposes of apportionment cannot be construed as one hour in the morning and one hour in the afternoon so that credit would be received for a full day. (To Supt. Mary A. Boedcher, November 26, 1920.)

**Attendance**

"Average daily attendance" means the actual average daily attendance in the local school and should not under any circumstances include attendance of pupils living in a district but attending a school outside. (To Supt. L. O. Anderson, December 3, 1920.)

**Bonds**

Where bonds have been voted to the amount of $7,500, and this amount is $1,500 above the five per cent limit allowed by law, the directors cannot issue $6,000 of such issue without further vote of the people. (To Supt. May B. Watkins, October 16, 1920.)

**Buildings**

Plans for building a gymnasium and manual training shop do not require the approval of the agricultural and rural life commission. (To Supt. W. S. Shelton, August 16, 1919.)

**Census**

The residence of a minor child, unless he be an emancipated minor, is legally the same as that of his parents. In taking the school census a district should therefore include no minors, except emancipated minors, whose parents are non-residents in the district, regardless of the proportion of his time such minor may spend in the district. (To Supt. Mary Gilliam, July 18, 1919.)

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**Community Hall**

A board of directors of a school district of the second or third class has authority to permit the erection on the school grounds of a hall for community purposes by funds raised by general subscription and to acquire title to and hold the same for the district, subject to the approval of plans for the acquisition, construction and furnishing of such hall by the board of supervisors commonly known as the agricultural and rural life commission, and subject also to the general provisions of the law relating to acquisition of school property. Such hall, within the foregoing limitations, is within the custody of the board and subject to its control to the same extent as other school property. (To Supt. Cassandra M. Brown, December 4, 1920.)

**Consolidated Districts**

Consolidated districts which do not contain incorporated towns or cities are classed as districts of the third class with reference to the election of their clerks. (To Supt. Elva S. Edwards, July 3, 1919.)

**Consolidated Districts**

Only such districts as are formed in accordance with sections 181-188, page 56-59, 1917 Code of Public Instruction, are classified as consolidated districts. Annexation of territory in accordance with section 177, page 55, 1917 Code of Public Instruction, does not involve a change of district numbers. (To Supt. George T. Crockett, August 8, 1919.)

**Contracts**

All three directors should sign every contract entered into between the board and a teacher. A teacher's contract signed by only one member of the board should be returned to the board by the county superintendent when submitted to her for approval, with a request that the other two board members should sign it. (To Supt. Olive M. Hoffhine, November 8, 1919.)

**Contracts**

A board of directors has power to depart from the regular form provided for school contracts. As a general rule we do not approve of such departures, and feel that they should be avoided when they involve any material change. The county superintendent's power of approval is only a ministerial function and does not carry with it the power to disapprove a contract on the ground that it contains inadvisable provisions. (To Supt. A. S. Burrows, August 17, 1920.)

**Contracts**

While there is no provision of the law relating to advertisement for bids in districts of the second or third classes it is good policy for such districts to advertise as far as possible in accordance with the plan outlined for districts of the first class in section 253, 1917 Code of Public Instruction. If no paper is published in the district, advertisement might be inserted in some paper published in the county. (To Supt. Joseph Gardner, July 6, 1920.)

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**County Superintendent**

The power of a county superintendent to attach the territory of a district having an average attendance of four pupils to the territory of some contiguous district is discretionary, not obligatory, and he should be guided in each individual case by local circumstances. (To Supt. Edith K. Peck, July 23, 1919.)

**County Superintendent**

The county commissioners have power to allow the expenses of a county superintendent in attending a convention of the National Education Association if they see fit to do so. (To Supt. J. Elmer Bovey, July 20, 1920.)

**Directors**

A director employed by a firm selling supplies to a school district is interested, at least indirectly, in the sale. (To Supt. Elva S. Edwards, July 3, 1919.)

**Directors**

A board of directors has no authority to purchase supplies for a school picnic from school funds. (To Supt. Elva S. Edwards, July 3, 1919.)

**Directors**

It is necessary for directors to qualify according to law, whether they are appointed by the county superintendent or elected at the annual school election. (To Supt. Edith K. Peck, May 20, 1920.)

**Directors**

A school district cannot pay the expenses or salary of a normal school extension worker for coming into the district to deliver a lecture. (To Supt. Geneva A. Johnson, September 23, 1920.)

**Directors**

Boards of directors do not have power to elect a finance committee for the purpose of delegating to such committee the authorization to sign official papers requiring the signatures of members of the board. (Supt. Mabel Graham, September 27, 1920.)

**Directors**

In an opinion rendered June 24, 1920, the attorney general held that the petition for recall of directors of districts of the second class should be filed with the clerk of the district, who takes action thereon as required by law. In our opinion the same rule applies in the case of school districts of the third class. (To Supt. Mabel Graham, December 27, 1920.)

**Eighth Grade Examinations**

High school authorities should give full faith and credit to an eighth grade certificate signed by the Superintendent of Public Instruction unless it has been revoked by competent authority. (To Supt. W. S. Shelton, October 2, 1919.)

**Elections**

The district clerk is not required to file notice of a special election, or of any school election, with the county superintendent. He must post

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notices in accordance with the provisions of section 434, 1917 Code of Public Instruction. (To Supt. Z. May Meighen, September 17, 1919.)

**Elections**

Special elections are conducted in accordance with the law governing annual elections outlined in sections 434 to 439, inclusive, 1917 Code of Public Instruction. (To Supt. Z. May Meighen, September 17, 1919.)

**Elections**

The district clerk is not required to furnish a copy of the poll sheet, showing result of a school election, to the county commissioners. The poll sheet should be forwarded to the county superintendent as specified in section 438, 1917 Code of Public Instruction. (To Supt. Z. May Meighen, September 17, 1919.)

**Finance**

Money cannot be obtained from school funds of this state by another state. (To Supt. C. M. Ryman, December 22, 1919.)

**High School Attendance**

A district is entitled to apportionment on the basis provided for high schools for the attendance of any pupil who is a bona fide high school student and carrying a full high school course, regardless of whether or not he or she has a state eighth grade diploma. (To Supt. May B. Watkins, November 6, 1920.)

**High School Districts**

Credit against the high school district fund is allowed only for attendance of pupils who are residents of non-high school districts. (To Supt. Z. May Meighen, December 4, 1920.)

**Institute**

Attendance at canning and other club demonstrations under the direction of the county club leader at a county fair may be counted as institute attendance if the county superintendent of schools so directs. In such a case the teachers are dismissed only for the purpose of attending the fair and watching the club work demonstration, and their attendance is as necessary there as at the other sessions of the institute. (To Supt. Mary Gilliam, July 18, 1919.)

**Institute**

Each session of institute must have a minimum length of one hour. A session held from eight o'clock in the morning to one o'clock in the afternoon, if construed as being a morning session from eight to twelve and an afternoon session from twelve to one, constitutes a day's session. But any attendance in the forenoon could not be construed as attendance in the afternoon. (To Supt. W. O. Cummings, October 11, 1919.)

**Institute**

A district which has used its three days institute period otherwise cannot be allowed institute credit for attendance of its teachers at the meeting of The Inland Empire Teachers' Association. (To Supt. Olive M. Hoffhine, February 28, 1920.)

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**Institute**

A county superintendent of schools has discretionary power to hold institute in two three-day sections for city and rural teachers, respectively. (To Supt. Geneva A. Johnson, July 19, 1920.)

**Institute**

Institute funds cannot be used for the purpose of transporting teachers to and from institute, whether it is held within or without the county and regardless of whether or not it is a joint institute. (To Supt. J. Elmer Bovey, August 23, 1920.)

**Institute**

If a county superintendent has not exceeded his estimate of institute expenses and has on hand sufficient funds, including not to exceed two hundred dollars appropriated by the commissioners, to pay the expenses of the institute it is the duty of the commissioners to allow the expenses, provided that they are not illegal. Their power in the matter extends only to determining whether the expenditures are proper in a legal sense; not to determining whether they are prudent or not. (To Supt. Mabel Graham, December 27, 1920.)

**Joint Districts**

A part of a joint district cannot of its own volition withdraw from the district. Withdrawal can be effected only through joint action of the county superintendents of all counties affected. (To Supt. J. Elmer Bovey, February 28, 1920.)

**Medical Inspection**

There is no legal objection to medical inspection of school children by volunteer nurses, in case such inspection is undertaken with the consent of district school officers, without expense to the district. In view of the provision relating to districts of the first class, medical inspection should not be required in districts of the second and third class of any children contrary to the wishes of their parents. (To Supt. Jennie M. Robin, August 25, 1919.)

**Private Schools**

Boards of directors do not have power to use school funds for compensating a patron of a district or a private school for education of children in a private school. (To Supt. Frances J. Gimlin, September 17, 1920.)

**Pupils**

Refusal to salute the flag constitutes proper ground for expulsion of a pupil. (To Supt. L. O. Anderson, January 31, 1920.)

**Pupils**

The status of Japanese pupils in this state is the same as that of native-born pupils, so far as the law governing the common schools is concerned. (To Supt. J. F. Casebeer, February 28, 1920.)

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**Revocation**

Affidavits are not admissible in evidence in proceedings for revocation. Testimony may be taken either by examination of a witness or by his deposition. (To Supt. Joseph Gardner, November 26, 1920.)

**Revocation**

If a crime, such as stealing, is proved it constitutes cause for revocation of a teacher's certificate, even though he has not been prosecuted for the crime. (To Supt. Joseph Gardner, November 26, 1920.)

**Substitute Teachers**

No person may be employed as a teacher who is not a qualified teacher. We are unable to find any provision of the code which excepts substitute teachers from the provisions of section 293, 1917 Code of Public Instruction. (To Supt. Cassandra M. Brown, November 13, 1920.)

**Teachers**

The power of a county superintendent to attach the territory of a district to a contiguous district in accordance with the provisions of section 2, chapter 90, Laws of 1919, is not limited by the fact that the district included in the attached territory has entered into a contract with a teacher. The school law necessarily enters into and becomes a part of the contract of every teacher, and it is the duty of the board of directors of the attached district to discharge the teacher in such a case. If the enlarged district then desires to obtain the services of the teacher it will be necessary for it to enter into a contract with her. (To Supt. Olive M. Hoffhine, September 24, 1919.)

**Teachers**

A teacher cannot continue to teach after her marriage to an alien unless he declares his intention to become a citizen of the United States and she obtains a permit as provided for in chapter 38, Laws of 1919. (To Supt. T. W. Bibb, September 26, 1919.)

**Teachers**

A teacher may, within reasonable bounds, use her discretion in sending home a pupil from school on account of sickness, without authority from the health officer. (To Supt. J. F. Casebeer, February 28, 1920.)

**Teachers**

A district of the third class may contract with a teacher for a school year of twelve months. (To Supt. Mabel Graham, May 13, 1920.)

**Teachers**

A teacher cannot legally employ as his assistant for purposes of teaching a young lady who is not the holder of a certificate and who would be paid out of his salary. (To Supt. Chester F. Bennett, September 14, 1920.)

**Teachers**

A county superintendent has no authority to discharge a teacher except upon appeal from a decision of the board of directors. Any of the causes named in the code for revocation of a teacher's certificate would be suf-

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ficient cause to justify the board in discharging him. (To Supt. Joseph Gardner, November 26, 1920.)

**Teacher's Cottages**

Vote of the electors is necessary to authorize the building of a teacher's cottage. (To Supt. Edith K. Peck, September 4, 1919.)

**Teacher's Cottage**

Plans for a teacher's cottage need not be submitted to the agricultural and rural life commission until after authority to build has been obtained and bonds voted. (To Supt. Mary Gilliam, October 23, 1920.)

**Textbooks**

The minimum term for adoption of textbooks by county boards of education is five years but no maximum is fixed. Therefore texts may be continued in use after the expiration of the five-year period without readoption. A contract for adoption of textbooks for a period of four years only would violate the provision of the statute. (To Supt. J. Elmer Bovey, May 8, 1920.)

**Transportation**

A district has no power to pay in whole or in part for board or lodging of pupils attending school in another district, in lieu of entering into an agreement for their transportation. (Supt. May B. Watkins, November 13, 1920.)

**Union High Schools**

In an opinion rendered November 22, 1918, the attorney general held that in the case of consolidated districts having very large boards of directors, a majority of the board may validly transact the business of the district. In our opinion the same rule applies in the case of union high school districts having boards of as many as twelve or fifteen members. (Supt. Mabel Graham, September 27, 1920.)

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# Digest of Opinions of the Attorney General

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# DIGEST OF OPINIONS OF THE ATTORNEY GENERAL

## APPEALS

**Hearings shall be de novo, when**

Hearings on appeal to the county superintendent of schools shall be de novo and appeals to the Superintendent of Public Instruction shall be only on such evidence as may have been admitted at the hearing before the county superintendent. (September 24, 1919.)

**Discharge of teacher may be reviewed**

A county superintendent may review on appeal the action of a board of school directors in discharging a school teacher. (March 18, 1920.)

## APPORTIONMENT

**County funds to joint districts**

Section 4456, Rem. 1915 Code (section 197, 1917 Code of Public Instruction), governing the apportionment of state funds to joint school districts, has no application to the apportionment of county funds. The provision of section 4604, Rem. 1915 Code (section 350, 1917 Code of Public Instruction), should be applied to the apportionment of the county fund to the joint district as far as practicable, and the district should at least receive an apportionment of the two-thirds of the county fund based on the number of days of attendance of the joint school by the children resident in the county in which the school house is not located. If it is impracticable to apportion the one-third of the county fund on the basis of teachers employed, of course, no apportionment of that part of the fund could be made to the joint district. (June 20, 1919.)

**When school has not been maintained**

A school district which has failed to maintain school during a school year is, nevertheless, entitled to be credited with the minimum credit of two thousand days attendance as provided in section 4564, Rem. 1915 Code (section 310, 1917 Code of Public Instruction), but such district may not share in the apportionment of county funds. (June 17, 1920.)

## ATTENDANCE

**Claims against district in another county**

A district where pupils reside but attend school in a district in an adjoining county is not entitled to a transfer of the county apportionment from the attending district. (December 1, 1919.)

**Kindergartens**

In counting kindergarten attendance two days' credit cannot be given where two three-hour school periods are maintained in the same calendar day. So long as school is maintained for a period of three hours, one full day's attendance should be allowed, and in event the period is two hours and under three, one-half day's credit should be allowed. (February 2, 1920.)

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## BIBLE STUDY

**State College cannot give credit**

Washington State College cannot give credits for religious instruction. (May 25, 1920.)

## BONDS

**Redemption with proceeds of sale**

When it would be impossible, because of greatly increased building costs, for the directors to construct a contemplated two-room addition to the school house within the amount authorized therefor no contract can be made for the erection of such addition where the cost would exceed the amount appropriated therefor, and the electors of the district would have a right to authorize the directors to redeem the bonds previously issued. Under these peculiar circumstances it would not be illegal if the county treasurer would transfer the proceeds received from the sale of the bonds from the building fund to the bond redemption fund and then redeem the bonds. (Opinions Attorney General, 1917-1918, page 314.)

**Authorization of additional issue**

When it would be impossible for the directors to construct a contemplated addition within the amount authorized therefor it would be permissible to hold another election for the purpose of securing authorization from the electors of the district to issue additional bonds in such amount as would permit the construction of the building previously authorized, so long as the debt limit of the district is not exceeded. (Opinions Attorney General, 1917-18, page 314.)

**Levy for redemption mandatory**

County commissioners are required to levy a tax for payment of interest and principal of school district bonds and cannot lawfully postpone payment by issuance of refunding bonds. (February 19, 1919.)

**Levy must be made for redemption though ten-mill limit is exceeded**

The county commissioners are required to make a levy for the redemption of bonds without a vote and it is equally their duty, without a vote of the electors, to make a levy to meet interest due on bonds, even though the levy will exceed one per cent of the assessed valuation of all the taxable property in the district, and this rule should apply to first as well as second class districts. (May 14, 1919.)

**Readvertisement when no bids have been received**

The code does not require the school directors to notify or direct the county treasurer to readvertise the sale in event no bids are received. Where a sale has not been held, it would be advisable for the school directors to adopt a resolution reciting that "whereas, at the sale of the bonds heretofore held in pursuance of a notice given, no bids were received, and whereas, it is necessary and advisable that notice of sale be readvertised, resolved that the county treasurer be and he hereby is authorized and directed to readvertise the notice of sale of said bonds." (May 16, 1919.)

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**For securing site subject to federal approval**

Issuance of bonds to procure a site upon an Indian allotment dependent upon approval of the department of the interior is valid, where there is a definite assurance of title vesting in the district. (July 22, 1919.)

**Issuance under old law**

Issuance of bonds in serial form pursuant to Laws 1919, chapter 90, section 12, does not apply in case of sale consummated prior to July 1, 1919, although delivery would be subsequent to such date. (August 7, 1919.)

**Serial issues**

Serial bond issues containing option to redeem prior to maturity are allowable under section 4607, Rem. & Bal. Code, as amended by the Laws of 1919. (October 1, 1919.)

**Liability where territory is lost through condemnation proceedings**

After issuance of bonds the liability of a district therefor in case of loss of territory by condemnation proceedings for military purposes falls upon the territory remaining. (October 16, 1919.)

**Cannot be approved for twenty-four years**

An election notice specifying that bonds shall run twenty-four years prevents approval of the issue. (March 16, 1920.)

**Must be issued**

A bond issue having been voted, the directors of the school district must follow the directions of the electors of the district, and the bonds be issued and sold as provided by law. (November 22, 1919.)

## BUILDINGS

**Erection by manual training department**

A school district has no authority to erect a house on property not used for school purposes, either to enhance its value or to give manual training students experience in the construction of houses. (Opinions Attorney General, 1917-18, page 402.)

**Outhouses—when authorization is necessary for building**

If an outbuilding is needed for heating, lighting, or ventilating the school building, or to keep the school premises cleanly and sanitary, the board will undoubtedly have power to make a reasonable expenditure therefor without the approval of the electors, but the construction of buildings which would not be used for any of the purposes enumerated would require the vote of the electors. (March 11, 1920.)

## CERTIFICATES

**Renewal of second grade**

Section 4644, Rem. 1915 Code (amended by chapter 48, Laws 1917, but continued in force by section 2 of that act in so far as the renewal of certificates then in effect is concerned), provides that a second grade certificate may be renewed if the holder has, during its life, completed a certain period of attendance at institutions of higher education, or has taught successfully

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for sixteen months. Unless the applicant has complied with these provisions, or has been actively engaged in educational work so that his grades of 90 are kept alive, he then is in the position of one seeking an original certificate, and must secure credits in the subjects required by examination. (Opinions Attorney General, 1917-18, page 358.)

**Requirements for permanent**

An applicant for a permanent certificate is not entitled to credit on the required eighteen months for time taught on the original certificate, though it was immediately prior to the time of making renewal. The eighteen months' teaching must be made under the certificate which the applicant holds at the time of application for a permanent certificate. (Opinions Attorney General, 1917-18, page 358.)

**Eighteen years age limit not applicable to normal certificates or diplomas**

There is no restriction upon the ages of persons to whom normal certificates or diplomas may be issued. (May 4, 1920.)

## CLERKS

**Compensation in districts of the third class**

When more than one person performs the duties of clerk of a school district of the third class during any one year, the compensation allowable to each should be determined by the board of school directors, subject to the limitation that the amount shall not exceed sixty dollars per annum, which shall not be paid before the certificate of the county superintendent of schools that all the clerk's reports are in has been filed. The board is not required to make this apportionment upon the basis of time but may take into consideration the actual work performed by each incumbent (May 4, 1920.)

## COMPULSORY ATTENDANCE LAW

**Enforcement in joint districts**

The jurisdiction of the county superintendent or other attendance officer does not extend beyond the county, and if a child living in a part of one county included in a joint district does not attend school, it is the duty of the county superintendent of that particular county, or the assistants appointed by the superintendent, to institute proceedings against persons violating the compulsory education law. (January 28, 1919.)

## CONSOLIDATED DISTRICTS

**Quorum of board**

A majority of the board, in the case of a consolidated district, may validly transact the business of the district. (November 22, 1918.)

**County commissioners cannot set aside**

County commissioners cannot set aside consolidation effected by popular vote pursuant to Laws 1915, chapter 182. (April 9, 1919.)

**Should be recognized**

Consolidation of districts pursuant to election should be recognized as effective unless restrained by order of court. (August 16, 1919.)

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## COUNTY SUPERINTENDENT

**Not liable for registration of illegal contract**

No liability would attach to a county superintendent if he registered a contract requiring school to be held on Saturday and agreeing to pay a teacher for her services on that day. (Opinions Attorney General, 1917-18, page 356.)

**Husband may teach in county**

A man is not disqualified, by reason of his relationship to his wife, from acting as superintendent of schools in one of the districts of the county in which she is serving as county superintendent. (January 28, 1919.)

## DIRECTORS

**Absence vacates office**

Absence of a school director from the district for more than ninety days, though in the military service of the United States, vacates the office and warrants its filling by appointment by the county superintendent. (March 27, 1919.)

**Deputy auditor disqualified**

A deputy county auditor is disqualified from serving as a school director because of the incompatibility of the offices. (April 8, 1919.)

**Cannot receive pay for transportation**

A director of a school district subsequently consolidated with other districts retains his office in the new district and cannot receive pay for transporting pupils. (June 4, 1919.)

**Entitled to expenses for attending authorized meetings**

School directors are entitled to allowance of actual expenses of attendance upon board or other authorized meetings. (August 13, 1919.)

**Expenses not allowable for trip to secure teachers**

Traveling expenses of school directors incurred on a trip to secure teachers are not legally allowable. (December 2, 1919.)

**Recall petitions should be filed with clerk**

Petition for the recall of directors of second class districts should be filed with the clerk of the district, who takes action thereon as required by law. (June 24, 1920.)

**Recall in districts of the first class**

In the event of successful recall proceedings against directors of a district of the first class the remaining members should elect the new members to hold office until the next regular district election, even though the members remaining on the board do not constitute a quorum of the original board. (May 5, 1920.)

**Removal from office**

When a director has been absent from a school district for a period of ninety days, except for occasional visits to the district and attendance at meetings of the board, there is no occasion for the exercise of the power of

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removal granted by subdivision 13 of section 4475, Rem. 1915 Code (section 217, 1917 Code of Public Instruction).

A director who has established a legal residence in another district would be considered as having vacated his office. Vacancies for any cause in districts of the second class are filled by the county superintendent in conjunction with the remaining members of the board, and the county superintendent and both remaining members of the board must concur in making appointments. Where third class school districts are concerned, however, the power of filling vacancies is granted to county superintendents alone. (December 22, 1919.)

## DISTRICTS

**Organization with less than four sections**

The code provides two distinct methods for organizing school districts consisting of less than four sections: (1) This may be done in the manner provided by law for the formation of new districts if the district is able to support six months' school per year; and (2) it may be done by the county superintendent of schools on a petition signed by 80 per cent of all the heads of the families of the proposed district by and with the consent of the Superintendent of Public Instruction. It is not necessary to obtain the consent of the Superintendent of Public Instruction in cases where such districts can support six months' school per year without a levy in excess of one per cent of the assessed valuation of the property of the district. (August 26, 1918.)

**Consolidation of incorporated cities merges districts**

If two incorporated cities consolidate, the school districts of the two cities would necessarily be merged into one district to consist of the municipality created by the consolidation. (August 26, 1918.)

**Classification**

A school district containing a village having a population of over three hundred within an area of one mile as shown by federal or special census should be classified as a district of the second class. (July 21, 1919.)

**Indian reservation territory may be included**

Indian reservations may be included in school districts if within their boundaries, though not specified as a part in the organization of the district.

Residents thereon may vote at school elections if otherwise qualified. (July 25, 1919.)

**Government lands included, when**

United States government lands lying within a school district are a part thereof, unless jurisdiction has been ceded to the federal government. (September 23, 1919.)

**Eligibility of petitioners**

The school being open to all children between certain ages without limitation or qualification, the signer of a petition to transfer territory from one district to another or enlarge the same need have no further qualification other than that of being the head of a family and resident in the territory which it is proposed to transfer or include. (October 8, 1919.)

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**Industrial insurance**

School districts are required to contribute to accident and medical aid funds, where workmen are casually employed upon buildings or grounds; also where power-driven machinery is used under the direction of a teacher in the manual training department. (August 26, 1919.)

**Natatorium**

A school district of the first class is not authorized to expend school funds for use in the construction of a private natatorium. (May 1, 1919.)

**Judgments—payment of**

Payment of a judgment rendered against a school district is a mandatory duty, and limitations of indebtedness have no application to it. A warrant should be issued in payment of the judgment and should be paid in the order of its issuance and not transposed in favor of claims for necessary expenses. Payment by installments under annual levies is permissible by arrangement with the judgment creditor. (June 19, 1919.)

**Cannot contract for library service**

School officers are not authorized to contract with public library trustees for library service. (October 23, 1919.)

## ELECTIONS

**Officials not entitled to pay in second and third class districts**

School district election officers should serve without pay in districts of the second or third class. (June 12, 1920.)

**Opening of polls in special elections**

In districts of the first class special elections are governed by the same law as that governing annual elections requiring that the polls be open from 8 A. M. to 8 P. M. (September 30, 1919.)

**Amount of additional levy to be specified**

A special election in a district of the first class held for the purpose of authorizing proposed expenditures would be invalid unless notice thereof specified the amount to be raised in excess of the one per cent limit imposed by statute. (September 30, 1919.)

**Compensation of officers in districts of the first class**

The appointment of judges and clerks and the amount of their compensation for elections in school districts of the first class are matters within the jurisdiction of the school directors. (December 1, 1919.)

**Registration**

Registration books in districts of the first class remain open until the day before a special election. (March 16, 1920.)

**Uniformity of ballots**

Mere lack of uniformity in ballots will not invalidate an election. (March 24, 1920.)

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**Opening of polls**

Opening of the polls at a later hour than called for in the notice does not necessarily invalidate an election. (April 12, 1920.)

**Time of authorizing levy**

Special elections in districts of the second class to authorize a tax levy may be held in April. (April 29, 1920.)

**Place of election**

When there is no school house in the district the place of election is to be designated by the directors. (May 15, 1920.)

## GENERAL FUND

**Cannot be used for purchase of land**

Moneys of the general fund cannot be used for the purchase of land for school purposes. (June 20, 1919.)

## HIGH SCHOOL DISTRICTS

**Tax levy**

The levy of two mills against non high school districts is independent of the statute providing for a limit of ten mills upon school district levies.

The levy against non high school districts must be uniform against all districts. (September 13, 1918.)

**Expenditures**

The amount of the claim of a high school district for the education of non high school district pupils is the item to be considered as the revenue of the district, regardless of the amount actually received by the district on this claim. (Opinions Attorney General, 1917-18, p. 384.)

**Transportation expense**

Transportation of pupils under joint agreement of high school and non high school districts imposes on the high school district as an expense of operation only its contract portion of expense and not the total cost. (June 20, 1919.)

**Attendance from another county**

Attendance by pupils from a non-high school district of another county subjects the latter county to a charge for their education, notwithstanding the fact that such county may possess a high school district. (September 24, 1919.)

## INDEBTEDNESS

**Limitation**

Teachers' contracts within the debt limit require payment in preference to subsequent debts created in excess of the limit of indebtedness.

Warrants issued after the debt limit is passed are invalid. (March 15, 1919.)

**Excess**

Indebtedness in excess of estimated income for the school year, though void, may be included in the budget of the ensuing year if no warrants were issued therefor. (September 23, 1919.)

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## JANITORS

**Entitled to compensation when school is closed**

Janitors are entitled to compensation during the period when schools are closed by reason of causes beyond the control of the directors, unless the contract of employment provides otherwise. (February 19, 1920.)

## MEDICAL INSPECTION

**Dental examination**

Medical inspection may include dental examination in proper cases. The board of directors may suspend or expel pupils who refuse to submit to such dental inspection. (June 12, 1920.)

## NORMAL SCHOOLS

**Automobile, purchase not authorized**

The board of trustees of a normal school has no authority to purchase automobiles for use of the extension department. (May 26, 1919.)

**Employment of attorney**

The employment of an attorney by the trustees of a normal school is unauthorized, the attorney general being the legal advisor of state officers.

Clerk's fees in an action against the trustees are not a proper charge against the state. (July 2, 1919.)

**Branch normals**

The board of trustees has no power to establish a branch normal. (July 9, 1919.)

**Extension credit**

Normal schools may give credit for extension work toward the granting of a teacher's diploma or certificate. (July 9, 1919.)

**Extension fees**

Normal schools have no authority to charge tuition fees for extension work. (July 9, 1919.)

**Extension work—Locality**

Extension work may be conducted at other points than the normal school and may be given to teachers already in service. Extension territory in one county cannot be divided between two normal schools. (July 9, 1919.)

**Training departments**

Model schools or training departments can be established only in the district where the normal school is located, and may teach any regular normal subjects included in the course of study of model schools, under the control of the normal. (July 9, 1919.)

**Purchase of lands**

The advisability of purchase of lands for school purposes rests in the discretion of the board of trustees.

An appropriation for capital outlay may be applied on land purchase notwithstanding specific appropriation therefor. (July 29, 1919.)

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**Streets through campus**

The trustees are not authorized to grant streets through lands of the normal school. (August 25, 1919.)

**Advance courses**

The establishment of a three-year course by the state board of education does not necessitate the establishment of a four-year course. (August 26, 1919.)

**Experience credits**

The state board of education has power to eliminate credits for teaching experience. (August 26, 1919.)

**Residence and extension credits**

The state board of education has power to establish a minimum amount of credit for study in residence at the state normal schools and a maximum amount of credit for study in extension courses as a requirement for the granting of a certificate or diploma. (August 26, 1919.)

**Train for elementary schools only**

Normal school diplomas entitle the holder to teach in the elementary and not in the high schools, the term "common schools" being employed in a restrictive sense. (August 26, 1919.)

**Train elementary school principals**

Principals for elementary schools may be trained in the state normal schools. (August 26, 1919.)

## PUPILS

**Resident on Government territory**

Admission of pupils on United States property, not a military reservation, cannot be denied. (September 23, 1919.)

**Physical education**

Pupils cannot be excused from physical training required in secondary schools and colleges by reason of participation in privately conducted courses. (October 29, 1919.)

## SUPERINTENDENTS

**Expenses**

A claim for expenses for attendance at a meeting of the Washington Educational Education by a city superintendent is a proper charge against the district if the trip is authorized by the directors and made at their request. (May 26, 1920.)

## TAX LEVIES

**For bond interest**

In districts of the first class, as in those of the second class, a levy for bond interest in addition to the ten mill levy for operating expenses is authorized without a vote of the electors. (May 14, 1919.)

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**Additional must be authorized**

An additional levy authorized in 1919 by a vote, but not reported to the commissioners, cannot be included in the 1920 general tax levy without another authorization by election. (May 17, 1920.)

## TEACHERS

**Salary during epidemic**

A teacher who has earned money at other employment during the period schools were closed on account of an epidemic of influenza is entitled to full compensation during the closed period if he held himself in readiness to resume teaching upon the reopening of school and did resume teaching when schools reopened. (Opinions attorney general, 1917-18, p. 397.)

**Salary during illness when school is closed**

A teacher who was ill during a portion of the closed period is entitled to full compensation if he was able and willing and did resume teaching upon reopening of schools. (Opinions Attorney General, 1917-18, p. 397.)

**Salary during absence when school is closed**

A teacher who absented himself from the district during the closed period is entitled to full compensation if he was ready to resume teaching upon the reopening of school. (Opinions Attorney General, 1917-18, p. 397.)

**Bonus**

Bonuses to teachers, in addition to the salaries stipulated in their contracts, may be allowed from the proceeds of an additional tax voted by the electors, without the necessity of stating such purpose in the election notice. (October 2, 1919.)

**Salary advance**

An increase of teachers' salaries during their term of employment is permissible by a vote of the electors, although the budget has already been adopted. A salary advance should not be so designated in notice of the election for its authorization. (October 30, 1919.)

**Provision in contract for deduction of pay**

A clause providing for deduction of pay while school is closed is not an illegal provision to insert in a contract. (May 20, 1920.)

**Substitutes**

A substitute teacher holding no certificate cannot maintain claims for compensation. (June 17, 1920.)

**Retirement fund—Annuities**

Annuities due at the time the 1919 amendment went into effect must be paid whether the teacher had credits in the fund amounting to $720 or not.

Suspension of annuities of a retired teacher upon her entering employment again does not bar payment of annuities when she retires a second time.

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Annuities not due at the time the 1919 amendment went into effect cannot be paid until the beneficiary has credits in the fund amounting to $720. (May 14, 1920.)

**Retirement fund—Eligibility**

A home demonstration agent employed by the United States Department of Agriculture, a director of home education in the United States Bureau of Education and a person working at home on educational bulletins are not persons employed by the district within the meaning of the act.

Truant officers and visiting housekeepers are not teachers within the meaning of the act. (May 14, 1920.)

## TRANSPORTATION

**Compensation during closed period**

A person having a contract to transport pupils to and from school is entitled to compensation for the period during which schools were closed on account of an epidemic of influenza if he held himself in readiness to resume transportation and did so upon reopening of school. (Opinions Attorney General, 1917-18, P. 397.)

**Compensation during closed period**

A person holding a contract for transportation of pupils at fifty cents per day for each pupil transported cannot recover where schools were closed during an epidemic of influenza. (December 28, 1918.)

**Between districts**

Transportation of pupils from one school district to another may be contracted for by the receiving district and an agreement for division of cost entered into by the two districts. (September 5, 1919.)

**From Government lands**

Transportation of pupils living on lands held in trust for the federal government but not yet deeded may be provided by directors from district funds. (September 23, 1919.)

**Discretionary with directors**

Transportation of pupils is a matter within the discretion of the directors, though a tax levy therefor may have been authorized by vote of the electors. (October 8, 1919.)

**Truck license**

Transportation of pupils by motor truck under contract necessitates a "for hire" license, and not an "auto stage" license. (October 29, 1919.)

**Closing of school**

Directors have no authority to close school entirely under statute authorizing transportation of pupils to an adjoining district. (April 17, 1920.)

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## UNION HIGH SCHOOL DISTRICTS

**Debts and credits of component districts**

Union high school districts assume no part of the obligations of component districts and are entitled to none of the credits of such districts. (February 14, 1919.)

**Dissolution**

A county superintendent has no power to dissolve a union high school district for failure to maintain school. (April 21, 1919.)

**Consolidation**

Consolidation of a union high school district with another district dissolves the union district. (April 21, 1919.)

**Indebtedness**

A union high school district cannot issue bonds for a school building when some of the constituent districts of the union have already incurred the limit of indebtedness allowed by law. (September 15, 1919.)

**Alteration**

Alteration of a union high school district by transfer of part of the territory of one of the component districts is illegal. (October 18, 1919.)

**Formation**

A consolidated district may unite with one or more other districts to form a union high school district. (April 23, 1920.)

**Elections**

An election on a bond issue in a union high school district is to be held in one place to be designated by the directors and not in each separate unit district. (May 15, 1920.)



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# Report of High School Inspector

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# HIGH SCHOOL INSPECTOR'S REPORT.

To Mrs. Josephine Corliss Preston, State Superintendent of Public Instruction, Olympia, Washington.

Dear Mrs. Preston: The report on the high schools of the state for the biennium ending June 30, 1920 is herewith presented. The report contains considerable statistical matter, which it is believed will be of growing interest as time passes in the making of future surveys of the growth and development of the high schools of the state. If similar records had been made and published in the biennial reports since Washington entered statehood, they would now undoubtedly contain much interesting material in the making of a historical study of our high schools. It might indeed be profitable, if time and space permitted, to carry some of these records out in greater detail.

Not quite so many high schools were inspected during the past two years as there were during the two previous years. This was due to the epidemic of influenza and to my attendance last February upon the National Superintendence Convention, of the N. E. A., at Cleveland. However, very few schools in serious need of inspection failed to be visited.

The field has, of course, been too large for years for one inspector alone to cover the ground annually.

## HIGH SCHOOLS ACCREDITED IN THE STATE OF WASHINGTON BY THE STATE BOARD OF EDUCATION FOR THE YEAR 1920-21.

### 185 HIGH SCHOOLS AND 6 DENOMINAL SCHOOLS ACCREDITED FOUR YEARS' WORK.

Aberdeen
Anacortes
Almira
Annie Wright Seminary (Tacoma)
Arlington
Asotin
Auburn
Battle Ground
Bellingham
Whatcom
Fairhaven
Bickleton
Black Diamond
Blaine
Bothell
Bremerton (U.H.S)
Brewster
Buckley
Burlington
Burton (U. H. S.)
Camas
Cashmere
Castle Rock
Centralia
Chehalis
Chelan
Cheney
Chewelah
Clarkston
Cle Elum
Colfax
Colville
Coulee City
Coupeville
Creston
Davenport
Dayton
Deer Park
Duvall
Eatonville
Edison
Edmonds
Edwall
Ellensburg
Elma
Endicott
Entiat
Enumclaw
Ephrata
Everett
Fairfield
Fall City
Farmington
Ferndale
Foster (Seattle R. 5)
Friday Harbor
Garfield
Grandview
Granger
Granite Falls
Goldendale
Harmony (Goshen, R. 1)
Harrington
Hartline
Hillyard
Hoquiam
Ilwaco
Isaaquah
Kalama
Kelso
Kennewick
Kent
Kirkland (U. H. S.)
Kittitas (U. H. S.)

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Klaber
La Conner
La Crosse
Lake Stevens
Latah
Leavenworth
Lebam
Lind
Lynden
Mabton
Malden
Marysville
Mead (Eng. course)
Medical Lake
Meridian (U. H. S.)
(Kent. R. 1)
Meridian
(R. 2 Bellingham)
Monroe (U. H. S.)
Montesano
Mossy Rock
Mount Baker (Deming)
Mt. Vernon (U. H. S.)
Napavine
Newport
Nooksack
Oakesdale
Oakville
Odessa
Okanogan
Olympia
Omak
Orchard Avenue
(Spokane, R. 8)
Oroville
Orting
Outlook
Palouse
Pasco
Pe Ell
Pomeroy
Port Angeles
Port Townsend
Prescott
Prosser
Providence Academy
(Vancouver)
Pullman
Puyallup
Raymond
Reardan
Redmond
Renton
Republic
Richland
Ridgefield
Ritzville
Rochester
Rockford
Rosalia
Roslyn
Roy
St. John
St. Joseph's Academy
(Yakima)
Seattle
Ballard
Broadway
Franklin.
Lincoln
Queen Anne
West Seattle
Holy Name Academy
Sedro Woolley
Selah
Sequim
Shelton
Snohomish
Snoqualmie
South Bend
Spangle
Spokane
Lewis and Clark
North Central
Holy Name Academy
Sprague
Stanwood
Stevenson
Sultan (U. H. S)
Sumas
Sumner
Sunnyside
Tacoma
Lincoln
Stadium
Tekoa
Tenino
Toledo
Tolt (U. H. S.)
Tonasket
Toppenish
Touchet
Vader
Vancouver
Vashon
Vera (Greenacres)
Waitsburg
Walla Walla
Walla Walla
St. Paul's School for Girls
Wapato
Washougal
Washtucna
Waterville
Waverly
Wenatchee
White Salmon
Wilbur
Wilson Creek
Winslow
Winlock
Woodland
Yacolt
Yakima
Yelm
Zillah

**TEN HIGH SCHOOLS ACCREDITED FOR THREE YEARS' WORK**

Carbonado .....4 grades
Chimacum .....4 grades
Fife (R. 1, Tacoma).....3 grades
Lower Naches (R. 6 Yakima)..4 grades
Moxee (R. 1, Yakima).....4 grades
Skykomish .....4 grades
Thorp .....3 grades
Twisp .....4 grades
U. H. S. No. 1, East Mill Plain (R. 4, Vancouver).....4 grades
Wilkeson ..... 4 grades

**FIFTEEN HIGH SCHOOLS ACCREDITED FOR TWO YEARS' WORK**

Cosmopolis .....2 grades
Elk .....4 grades
Hamilton .....4 grades
Ione .....3 grades
Kapowsin .....3 grades
Kettle Falls .....4 grades
Mansfield .....3 grades
Marcus .....3 grades
Monitor .....2 grades
Naches .....4 grades
Oak Harbor .....4 grades
Richmond Beach .....3 grades
Starbuck .....4 grades
Tieton .....3 grades
Wendell Phillips (R. 1, Sunnyside).....2 grades

**TWO HIGH SCHOOLS ACCREDITED FOR ONE YEAR'S WORK**

Willapa .....2 grades
Winthrop .....2 grades

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## HIGH SCHOOL ENROLLMENT, 1918-19 AND 1919-20.

| COUNTY | 9th | 10th | 11th | 12th | Totals | 9th | | 10th | | 11th | | 12th | | Totals | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Boys | Girls | Boys | Girls | Boys | Girls | Boys | Girls | Boys | Girls |
| Adams | 97 | 68 | 37 | 43 | 245 | 42 | 35 | 34 | 32 | 20 | 29 | 8 | 30 | 104 | 146 |
| Asotin | 111 | 74 | 72 | 37 | 294 | 62 | 81 | 34 | 58 | 24 | 40 | 26 | 43 | 146 | 222 |
| Benton | 141 | 107 | 87 | 65 | 400 | 81 | 100 | 47 | 67 | 39 | 54 | 29 | 40 | 196 | 261 |
| Chelan | 320 | 153 | 110 | 69 | 652 | 175 | 208 | 88 | 115 | 50 | 84 | 57 | 79 | 370 | 486 |
| Clallam | 135 | 62 | 48 | 33 | 278 | 51 | 59 | 29 | 52 | 28 | 36 | 8 | 30 | 116 | 177 |
| Clarke | 308 | 222 | 131 | 80 | 741 | 162 | 201 | 84 | 127 | 68 | 104 | 46 | 82 | 360 | 514 |
| Columbia | 61 | 50 | 40 | 30 | 181 | 40 | 55 | 18 | 20 | 12 | 14 | 11 | 26 | 81 | 115 |
| Cowlitz | 134 | 94 | 55 | 60 | 343 | 55 | 91 | 40 | 42 | 24 | 46 | 26 | 30 | 145 | 209 |
| Douglas | 79 | 24 | 35 | 21 | 159 | 40 | 51 | 18 | 32 | 13 | 13 | 9 | 20 | 80 | 116 |
| Ferry | 43 | 18 | 12 | 7 | 80 | 16 | 28 | 17 | 20 | 5 | 15 | 4 | 6 | 42 | 69 |
| Franklin | 79 | 37 | 27 | 20 | 163 | 43 | 44 | 23 | 22 | 8 | 17 | 8 | 21 | 82 | 104 |
| Garfield | 63 | 48 | 15 | 19 | 145 | 25 | 41 | 16 | 16 | 12 | 14 | 8 | 14 | 61 | 85 |
| Grant | 87 | 59 | 40 | 26 | 212 | 52 | 59 | 22 | 35 | 12 | 32 | 10 | 24 | 97 | 149 |
| Grays Harbor | 395 | 296 | 194 | 140 | 1,025 | 245 | 262 | 133 | 164 | 105 | 113 | 77 | 105 | 560 | 644 |
| Island | 39 | 15 | 15 | 13 | 81 | 27 | 26 | 13 | 10 | 6 | 10 | 4 | 5 | 50 | 61 |
| Jefferson | 53 | 36 | 33 | 27 | 149 | 34 | 31 | 14 | 24 | 9 | 11 | 8 | 17 | 65 | 83 |
| King | 3,753 | 2,368 | 1,600 | 1,239 | 8,960 | 1,947 | 2,179 | 1,273 | 1,879 | 857 | 1,084 | 599 | 860 | 4,676 | 5,652 |
| Kitsap | 193 | 98 | 73 | 51 | 415 | 137 | 195 | 86 | 92 | 43 | 51 | 36 | 44 | 307 | 382 |
| Kittitas | 228 | 167 | 84 | 87 | 566 | 142 | 116 | 75 | 103 | 52 | 62 | 24 | 49 | 293 | 330 |
| Klickitat | 141 | 68 | 46 | 40 | 295 | 53 | 86 | 38 | 59 | 26 | 25 | 15 | 29 | 132 | 199 |
| Lewis | 466 | 261 | 192 | 170 | 1,089 | 218 | 327 | 136 | 176 | 92 | 118 | 71 | 116 | 517 | 737 |
| Lincoln | 205 | 146 | 113 | 95 | 559 | 88 | 104 | 66 | 79 | 50 | 63 | 44 | 44 | 248 | 290 |
| Mason | 36 | 29 | 33 | 13 | 111 | 20 | 27 | 12 | 10 | 13 | 10 | 11 | 17 | 56 | 64 |
| Okanogan | 153 | 106 | 48 | 43 | 350 | 80 | 109 | 45 | 60 | 27 | 51 | 22 | 24 | 174 | 253 |
| Pacific | 155 | 102 | 56 | 54 | 367 | 77 | 86 | 46 | 76 | 33 | 44 | 20 | 27 | 176 | 233 |
| Pend Oreille | 48 | 32 | 20 | 17 | 117 | 18 | 42 | 15 | 18 | 7 | 16 | 10 | 7 | 50 | 83 |
| Pierce | 1,678 | 954 | 793 | 518 | 3,943 | 823 | 1,045 | 522 | 657 | 323 | 420 | 227 | 336 | 1,894 | 2,508 |
| San Juan | 27 | 20 | 10 | 8 | 65 | 15 | 19 | 8 | 14 | 9 | 7 | 1 | 3 | 33 | 43 |
| Skagit | 414 | 259 | 180 | 159 | 1,012 | 224 | 282 | 113 | 165 | 74 | 142 | 59 | 101 | 470 | 690 |
| Skamania | 22 | 14 | 18 | 7 | 61 | 12 | 9 | 17 | 15 | 2 | 4 | 3 | 9 | 34 | 37 |
| Snohomish | 885 | 564 | 337 | 335 | 2,108 | 435 | 495 | 219 | 317 | 193 | 239 | 128 | 208 | 975 | 1,259 |
| Spokane | 2,390 | 1,104 | 816 | 665 | 4,975 | 1,151 | 1,381 | 548 | 766 | 429 | 501 | 295 | 459 | 2,423 | 3,107 |
| Stevens | 199 | 127 | 92 | 64 | 482 | 122 | 145 | 50 | 90 | 46 | 48 | 28 | 50 | 246 | 333 |
| Thurston | 278 | 152 | 101 | 118 | 649 | 156 | 196 | 62 | 111 | 51 | 67 | 29 | 63 | 299 | 437 |
| Wahkiakum | 25 | 7 | ..... | 7 | 39 | 7 | 11 | 4 | 2 | 1 | 3 | ..... | ..... | 12 | 16 |
| Walla Walla | 453 | 329 | 208 | 143 | 1,133 | 224 | 233 | 147 | 208 | 136 | 135 | 74 | 96 | 581 | 672 |
| Whatcom | 749 | 503 | 349 | 296 | 1,897 | 390 | 460 | 238 | 319 | 170 | 222 | 123 | 188 | 921 | 1,189 |
| Whitman | 531 | 378 | 259 | 193 | 1,361 | 248 | 292 | 192 | 211 | 106 | 164 | 90 | 134 | 636 | 801 |
| Yakima | 671 | 426 | 286 | 232 | 1,615 | 382 | 539 | 196 | 294 | 134 | 172 | 96 | 149 | 808 | 1,154 |
| Totals | 15,841 | 9,559 | 6,669 | 5,248 | 37,317 | 8,119 | 9,779 | 4,738 | 6,261 | 3,314 | 4,230 | 2,344 | 3,634 | 18,515 | 23,904 |

Grand total.....42,419

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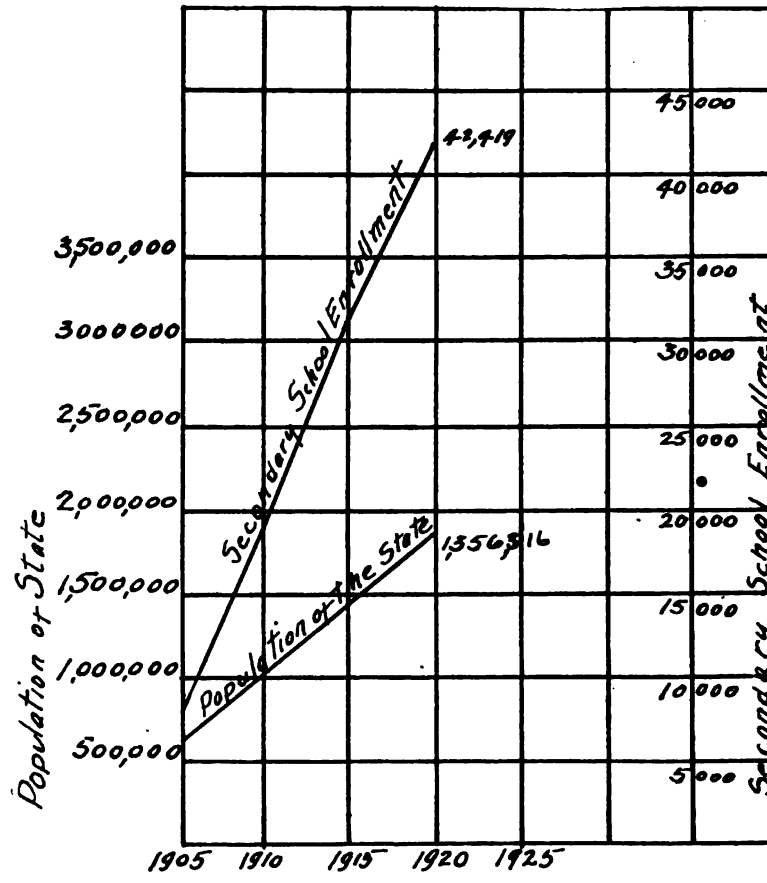
**GRAPH NO. 1**




Graph No. 1—One of the remarkable lines of development made in this state has been the growth in its high school attendance. The Graph indicates the growth in high school attendance compared with the growth in the population of the state. Since 1910 the high school attendance has increased 114%. Washington now ranks second in this respect in the United States.

The above table shows that there was a high school enrollment of 37,317 during the year 1918-19, and 42,419 during the year 1919-20, making an increase 5,102.

The enrollments for the years 1916-17 and 1917-18 were respectively 37,451 and 36,985, showing a slight decrease in the latter over the former year, a fact due entirely to the effects of the war.

From these figures it will be seen that the state's increase in high school attendance has been between 15 and 16 percent.

Of the 5978 twelfth grade pupils in the high schools during the year 1919-20, 5222 were graduated. Of this number, Adams county graduated 33, Asotin 58, Benton 64, Chelan 104, Clallam 29, Clarke 117, Columbia

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30, Cowlitz 45, Douglas 28, Ferry 12, Franklin 25, Garfield 20, Grant 30, Grays Harbor 138, Island 7, Jefferson 17, King 1369, Kitsap 62, Kittitas 66, Klickitat 35, Lewis 166, Lincoln 76, Mason 28, Okanogan 38, Pacific 47, Pend Oreille 11, Pierce 528, San Juan 4, Skagit 138, Skamania , Snohomish 250, Spokane 643, Stevens 69, Thurston 66, Walla Walla 146, Whatcom 321, Whitman 187, Yakima 214.

## ACCREDITED HIGH SCHOOLS WHOSE SUPERINTENDENTS WERE CHANGED AT THE CLOSE OF LAST SCHOOL YEAR

Asotin, Blaine, Bellingham, Buckley, Battle Ground, Brewster; Coulee City, Cle Elum, Chewelah, Creston, Centralia; Davenport, Dayton, Duvall; Entiat, Ephrata, Ellensburg; Friday Harbor, Fairfield, Fife; Hillyard, Hamilton; Kalama, Kennewick, Klaber, Kettle Falls; Lower Naches, La Crosse, Lebam; Monroe, Moxee, Medical Lake, Malden; Newport, Napavine; Okanogan, Oakville, Oakesdale; Puyallup, Palouse; Roy, Reardan, Rochester, Republic, Rosalia; Sunnyside, Selah, Spangle, Snoqualmie, St. John; Tieton, Toledo, Thorpe; Vader, Vashon; Winthrop, Waverly, Winslow, Wilson Creek, Wenatchee; Yacolt, Yelm.

## ACCREDITED HIGH SCHOOLS WHOSE PRINCIPALS WERE CHANGED AT THE CLOSE OF LAST SCHOOL YEAR

Blaine, Buckley; Camas, Centralia, Chehalis, Chewelah; Dayton; Klaber, Kennewick; Lynden, Leavenworth; Mossy Rock; Puyallup, Pe Ell, Prosser; Richland, Renton; Selah.

Of the 62 accredited high school districts whose superintendents were changed at the close of the last school year, 55 maintain fully accredited and 7 partially accredited schools.

Of the 18 high school principalships changed, all were of fully accredited schools.

In many of the districts where the superintendents were changed, the superintendents serve in the dual capacity of superintendent and high school principal.

It will be observed that very few changes were made in the headships of very large high schools. The same can be said with regard to the changes in the superintendencies, that very few of the larger positions were affected.

Conditions in this respect are very much improved over what they were two years ago. This can be attributed to the ending of the war, as well as somewhat to the increased wages paid to superintendents and teachers throughout the state. A reasonable security in the tenure of successful superintendents, principals and teachers is essential if the best educational results are to be attained one year after another.

It is to be hoped that the decreasing number of changes that has taken place the last year in the superintendencies and principalships will mark the beginning of a tendency.

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## CONSOLIDATIONS

A number of consolidations have been made during the past two years that have been helpful to districts maintaining accredited high schools, or promise to develop accreditable schools, are: Adna, Colville, Eatonville, Edwall, Garfield, La Center, La Crosse, Lacy, Orting, Rainier, Roy, Shelton, Sprague, Toledo.

A union high school district has been formed at Poulsbo, which promises better high school conditions for the people in that part of Kitsap county.

### Number of Pupils Pursuing the Different Studies During the Years 1918-19 and 1919-20.

(The report for 1918-19 was compiled from 392 high school reports, while that for 1919-20 was made from all high school reports. This makes a slight difference which can be taken into account when comparing these reports.)

| | 1918-19 | 1919-20 |
|---|---|---|
| **English** | | |
| English, first year | 15,346 | 17,617 |
| English, second year | 10,152 | 11,842 |
| English, third year | 6,788 | 8,224 |
| English, fourth year | 3,650 | 4,770 |
| College English | 45 | |
| Total | 35,981 | 42,453 |
| **Mathematics** | | |
| Algebra, first year | 13,518 | 17,278 |
| Algebra, advanced | 2,492 | 2,789 |
| Geometry, Plane | 7,643 | 9,280 |
| Geometry, Solid | 1,480 | 1,384 |
| Trigonometry | 356 | 379 |
| Geometry, Analytical | 105 | 8 |
| Algebra, College | 13 | |
| Arithmetic, Advanced | 18 | |
| Total | 25,625 | 31,218 |
| **Ancient Languages** | | |
| Latin, first year | 3,401 | 4,033 |
| Latin, second year | 2,157 | 2,060 |
| Latin, third year | 377 | 495 |
| Latin, fourth year | 271 | 153 |
| Greek | 9 | |
| Total | 6,215 | 6,741 |
| **Modern Languages** | | |
| French, first year | 6,195 | 5,115 |
| French, second year | 1,084 | 3,087 |
| French, third year | 36 | 259 |
| Total | 7,315 | 8,461 |

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**Modern Languages**—Continued.

| | | |
|---|---|---|
| Spanish, first year | 2,680 | 3,619 |
| Spanish, second year | 888 | 1,176 |
| Spanish, third year | 70 | 164 |
| Total | 3,638 | 4,959 |
| Norse | 8 | |
| German | 4 | |
| Total | 12 | |

**History**

| | | |
|---|---|---|
| History, Ancient | 7,248 | 8,387 |
| History, Medieval and Modern | 3,931 | 4,664 |
| History, English | 891 | 704 |
| History, American, and Civics | 5,008 | 8,120 |
| Total | 17,078 | 21,875 |

**Civics, Sociology and Political Economy**

| | | |
|---|---|---|
| Civics | 3,187 | 6,571 |
| Political Economy | 1,294 | 1,545 |
| Sociology | 401 | 266 |
| Total | 4,882 | 8,382 |

**Science**

| | 1918-19 | 1919-20 |
|---|---|---|
| Physical Geography | 1,904 | 1,327 |
| Physiology | 704 | 718 |
| General Science | 4,962 | 7,730 |
| Botany | 2,708 | 2,994 |
| Zoology | 597 | 781 |
| Chemistry | 2,434 | 3,285 |
| Physics | 3,328 | 3,727 |
| Biology | 656 | 1,297 |
| Geology | 46 | 25 |
| Astronomy | 8 | 50 |
| Psychology | 90 | 225 |
| Total | 17,437 | 22,159 |

**Commercial**

| | | |
|---|---|---|
| Commercial Geography | 1,667 | 1,325 |
| Commercial Arithmetic | 4,169 | 3,946 |
| Commercial Law | 656 | 803 |
| Bookkeeping, first year | 3,235 | 4,318 |
| Bookkeeping, advanced | 703 | 1,043 |
| Stenography | 4,587 | 3,245 |
| Typewriting | 6,209 | 6,086 |
| Business English | 672 | 708 |
| Commerce and Industry | 58 | 6 |
| Office training | 105 | 236 |
| Spelling | 558 | 1,539 |
| Commercial Art | | 71 |
| Total | 22,619 | 23,326 |

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| | | | |
|---|---|---|---|
| **Manual Training** | | | |
| Manual Training, first year | 4,062 | | 3,989 |
| Manual Training, second year | 1,966 | | 1,813 |
| Manual Training, third year | 544 | | 811 |
| Manual Training, fourth year | 372 | | 512 |
| Total | 6,944 | | 7,125 |
| **Domestic Economy** | | | |
| Domestic Economy, first year | 4,110 | | 5,760 |
| Domestic Economy, second year | 2,118 | | 2,645 |
| Domestic Economy, third year | 659 | | 938 |
| Domestic Economy, fourth year | 284 | | 554 |
| | | Home Nursing | 232 |
| Total | 7,171 | | 10,129 |
| **Mechanical Drawing** | | | |
| First year | | | 2,265 |
| Second year | | | 1,019 |
| Third year | 334 | | 306 |
| Fourth year | | | 186 |
| Total | 334 | | 3,776 |
| **Freshman Drawing** | | | |
| First year | | | 528 |
| Second year | | | 407 |
| Third year | | | 233 |
| Fourth year | | | 263 |
| Total | | | 1,731 |
| **Agriculture, Horticulture, Etc.** | | | |
| All forms | 894 | Agriculture | 710 |
| | | Horticulture | 108 |
| | | Animal Husbandry | 210 |
| | | Crops & Soils | 203 |
| | | Farm Mechanics | 12 |
| Total | 894 | | 1,234 |

| **Miscellaneous** | 1918-19 | 1919-20 |
|---|---|---|
| Music | 5,868 | 3,953 |
| Penmanship | 2,390 | 2,745 |
| Gymnasium | 894 | |
| Public Speaking | 461 | 481 |
| Printing | 29 | 13 |
| Advertising | | 50 |
| News Writing | | 123 |
| State Manual | 3 | |
| Retail Selling | | 35 |
| Modern Problems | | 42 |
| Arts and Crafts | | 31 |
| Machine Shop Practice | | 43 |
| Shop Mathematics | | 45 |
| Auto Repairs | | 55 |
| Total | 9,645 | 7,621 |

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The comments that follow are made on a comparison of numbers pursuing the various courses in the high schools of the state during the year 1917-18, as found in the last Biennial Report, with the numbers pursuing the various courses during the year 1919-20.

By this comparison it is found:

That the numbers pursuing mathematics and English remain relatively the same.

That there has been a slight decrease in the number pursuing Latin.

That the number pursuing the modern languages, now confined to French and Spanish, has almost doubled.

That the number pursuing the various history courses remain relatively the same.

That while there has been a decrease in the number studying political economy, the number of those studying sociology has greatly increased.

That there has been a great falling off of those taking courses in physical geography, physiology and botany, with a correspondingly large increase in the number of those taking general science and chemistry, physics about holding its own.

That the numbers pursuing commercial, the mechanic and applied arts, and the household economics courses remain practically the same.

That mechanical and freehand drawing never before made such a good showing as at this time, because they were never before so fully reported.

It is not my purpose to comment in this report on the changed trend that has recently been taking place throughout the United States in all the departments of high school work in which changes are and have been taking place the past few years. Some of these changes are very slight and are being gradually made. It can be said, however, that departure from certain traditional courses that should be made in keeping with the progress of things, is very slow in being effected. This is especially true with regard to the courses offered in history.

Very few of our high school pupils ever take more than two years of history, and these two years of history study are more often made up of one year of Ancient History and one year of United States History and Civics, than of the combination of one year of Modern History and United States History and Civics.

In recent years the content and organization of all high school history texts have been greatly modified and improved to meet changing demands in the teaching of history; but, with all this, truly good as it has been, a course in Ancient History can hardly be so presented as to take the place of a course in Modern History when a pupil has only two years to spare for this part of his high school program.

The modern trend, which seems wholly sensible and logical, representing the most progressive thought and practice, and which conforms with the Report of the Committee on Social Studies of the Commission on the Reorganization of Secondary Education, is toward greater emphasis in the teaching of Community Civics, Current Events, Problems in Democracy, Modern History, American History, Economics and Sociology, as affording a vastly better preparation for intelligent and efficient citizenship than can

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be gained through the traditional history courses as they are usually presented. The war did much toward hastening this changed attitude in the teaching of history in our public schools.

It is hoped that this newer history program will rapidly supplant the one that has been followed with considerable persistency in our high schools for last quarter of a century or more. Failure to do so will simply mean failure to stand in the front line of progress.

Regarding the growing number pursuing modern language courses, I shall quote my comment on this subject made in my report two years ago. My attitude remains unchanged.

"For some time it has been a question in the minds of many leading educators whether the pursuit of such languages is as purposefully undertaken as it should be; whether the facility in the use of these languages, either in the reading or speaking of them, that is acquired in the brief time they are usually pursued in the high school, coupled with the fact that a very limited number project their pursuit of them beyond the high school, or use them as an instrument in business or profession-study, warrants such large numbers taking them up as a part of their high school training. . . . Not that these languages should be ruled out of the high school curriculum, but that those who enter upon the study of them should do so more thoughtfully and purposefully than now seems true in the majority of cases. It has been suggested that the election of modern languages might be deferred to the eleventh grade, as then those who began a study of them would likely do so with a more intelligent reason."

It is my strong conviction that the majority of those now pursuing French and Spanish in our high schools would benefit more by giving that time to science and sociological studies. This statement applies more to the smaller than to the larger high schools, for the latter are subject to less frequent change of teachers, and employ a higher average of experienced teachers. If teachers could be found who felt at home in the foreign languages they taught, possessing reading and speaking facility in them, which is far from true in the majority of instances, and could teach them with skill, arguments against their growth as high school studies could be made with less propriety.

## THE CURRICULUM

No feature of the public school system has been undergoing greater curricular changes in the last quarter of a century than that of the high school. In these years the high school's functions have been greatly extended, and many of its old-time courses changed and modified. With the addition and extension of courses, greater freedom of election in courses has been made possible and is being accordingly granted to high school pupils. Some subjects once required of all high school pupils are now found among the list of optionals. A few, in fact, have entirely ceased to be high school branches.

A greater or less modification of the content of the high school's courses, that the constantly changing demands in business, industry and society may be met, will be an unavoidably continuous procedure. With the

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inception and the gradual coming in of the junior high school, the old program of the seventh and eighth grades is undergoing some very radical changes. The content of some of the former seventh and eighth grade studies is being greatly changed, and a few subjects never before taught below the ninth grade are now started in the eighth grade. This is also involving some change in the work of the ninth grade. That as few mistakes as possible may be made in the reorganization of the school program incident to the establishment of junior high schools, the best professional and administrative care and skill will have to be used.

The Outline Course for High Schools, established by the State Board of Education, is in need of slight revision. The committee appointed by the State Superintendent to make a study of the Outline and make revisory recommendations will be ready to report in due time.

Two important recommendations are likely to be made: One with respect to the courses offered in history (commented upon elsewhere in this report), and the other with respect to making mathematics optional in a few courses in which they are now required. There is a strong demand for these changes and the demand will no doubt be respected by the State Board when it comes to act.

## STATE DEBATES

### Debate Summary for Years 1915-16, 1916-17, 1917-18 and 1919-20

| | Year 1915-16 | Year 1916-17 | Year 1917-18 | Year *1918-19 | Year 1919-20 |
|---|---|---|---|---|---|
| Number of schools in competing series | 72 | 66 | 33 | ..... | 56 |
| Number of actual debates held | 106 | 103 | 48 | ..... | 85 |
| Number of decisions by default | 17 | 13 | 14 | ..... | 19 |
| Number of actual debates won by affirmative | 46 | 35 | 23 | ..... | 45 |
| Number of actual debates won by negative | 60 | 68 | 25 | ..... | 40 |
| Number of decisions to affimative by default | 2 | 5 | 7 | ..... | 10 |
| Number of decisions to negative by default | 8 | 8 | 7 | ..... | 9 |
| Number of decisions by default (side unknown) | 7 | ..... | ..... | ..... | ..... |
| Number of judges' votes received by affimative in actual debate | ..... | 107 | 70 | ..... | 133 |
| Number of judges' votes received by negative in actual debate | ..... | 202 | 74 | ..... | 122 |
| Number of decisions, actual debate and default | 123 | 116 | 62 | ..... | 104 |

* No debates account influenza.

The above summary of high school debates extending back over a period of five years, is presented to show how one year after another the high schools have entered these debates and how they have resulted. They were entered last year by a little more than one-fourth of the schools eligible to enter. This must, however, not be taken to mean that these were all of the schools in the state that benefited by the state quesion. In several instances, practically whole counties did not enter the state debate, but debated the state question by making it an inter-high school affair in the county.

Interscholastic debating contests do not arouse so fully the whole school interest, nor that of the public, as do athletic contests; hence, it has been found difficult for many of the schools to raise the funds necessary to defray the expenses of the visiting teams, which has been the customary

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practice. This has caused many schools to drop out of the state debates that otherwise would have continued in their participation.

The question has been asked: Do these state debates, in view of the comparatively limited number of schools that take part in them, prove sufficiently valuable to justify their continuance?

Personally, I would answer this question in the affirmative. Development in the power of intelligent debate and to appear before a public audience with ease and in good form, is one of the best means of developing leaders in thought and action on all questions pertaining to the public weal. The interscholastic debate brings the best out of its participants as the inter-class debate never does. I believe that the development of only a few sound young leaders each year in the art of argumentation would fully justify the continuance of the state high school debates. The discovery and development of a few geniuses and outstanding leaders by our publicly-supported higher institutions are often considered sufficient in themselves to justify the maintenance of such institutions. Why should not the same kind of logic hold true with regard to our state debates?

## THE JUNIOR HIGH SCHOOLS

Previous to the present biennium, junior high schools were started at Spokane and Walla Walla, but at neither place were the ninth graders included. Consequently these schools did not at the start and do not now possess all the features of full-fledged junior high schools. Instruction is departmental, and courses are offered in commercial subjects, manual training and household economics, with a few extra-school activities and some slight differentiation in the content of the usual seventh and eighth grade scholastic subjects. Several schools in the state have been calling themselves junior high schools with no other ground for doing so than the introduction of departmental instruction.

Within the biennium just ended, junior high schools were started at Centralia, Toppenish, Waterville and Puyallup on a much more complete basis than any of those previously established. They have made a splendid beginning. This class of schools is likely to develop rapidly within the next few years.

"The Report on Organization, Administration and the Course of Study for Junior High Schools in Washington" has been published as a Department Bulletin and should serve as a guide to districts contemplating the organization and establishment of such schools.

It is gratifying to know that "The Junior High School Clearing House," a periodical published by S. O. Rorem, Sioux City, Iowa, considers this Report as one of the best junior high bulletins so far published.

## STATUS OF TRAINING OF THOSE EMPLOYED AS TEACHERS OF MANUAL TRAINING AND AGRICULTURE IN ACCREDITED HIGH SCHOOLS

As for the teaching of other high school subjects, the State Board of Education has set standards of qualifications for teachers of agriculture and manual training in our accredited high schools. These standards are better met in the teachers of agriculture than in the teachers of manual training.

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Of the 140 teaching manual training in accredited high schools last year, not more than 50 met the standard required by the state; less than one-third possessed a full normal school training, while all the others had either only a partial normal school or college training. Indeed, some few did not even have a full high school training. Manual training teachers of limited qualifications have to be employed at times or instruction in the subject be entirely abandoned. In fact, there are times when schools are compelled to close their shops temporarily because of their inability to secure teachers for this work of any kind of preparation.

The demands of the war had something, but not everything, to do with this. There has always been a shortage of well-prepared manual training teachers, as also, of agricultural teachers. This is due to the fact that the wages that have been paid to teachers of these subjects have not been sufficient to off-set the attractive wages paid on the outside to common mechanics and to practical and trained agriculturists. This emergency is being met in North Dakota and a few other states by paying wages that are sufficiently alluring to counteract the outside call. North Dakota pays its agricultural teachers from $2,000 to $3,000 per annum, which is in some instances more than is paid high school principals under whom the agricultural teachers work. Several states also pay their manual training teachers more than they are paid in this state.

It is evident that work in these specific high school departments cannot be brought up to a generally efficient standard until wages sufficient to bring properly trained men to do the work are paid.

Respectfully submitted,

EDWIN TWITMYER,
High School Inspector.

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# Program of Rural Education

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# PROGRAM OF RURAL EDUCATION.

In 1913, responding to a popular demand for more practical work in the schools and greater emphasis on community spirit development in rural life, the Legislature passed a law authorizing

## THE WIDER USE OF THE SCHOOL PLANT

Sec. 555. "That school boards in each district of the second class and third class may provide for the free, comfortable and convenient use of the school property to promote and facilitate frequent meetings and association of the people in discussion, study, improvement, recreation and other community purposes, and may acquire, assemble and house material for the dissemination of information of use and interest to the farm, the home, and the community, and facilities for experiment and study, especially in matters pertaining to the growing of crops, the improvement and handling of livestock, the marketing of farm products, the planning and construction of farm buildings, the subjects of household economics, home industries, good roads, and community vocations and industries; and may call meetings for the consideration and discussion of any such matters, employ a special supervisor or leader, if need be, and provide suitable dwellings and accommodations for teachers, supervisors and necessary assistants." (L. '13, P. 395, sec.1.)

## DISTRICTS MAY ERECT COMMUNAL ASSEMBLY PLACE.

Sec. 556. "That each school district of the second or third class, by itself or in combination with any other district or districts, shall have power, when in the judgment of the school board it shall be deemed expedient, to reconstruct, remodel, or build school houses, and to erect, purchase, lease or otherwise acquire other improvements and real and personal property, and establish a communal assembly place and appurtenances, and supply the same with suitable and convenient furnishings and facilities for the uses mentioned in section 1 of this act." (L. '13, p. 396, sec. 2.)

## COMMISSION TO PASS UPON PLAN

Sec. 557. "That plans of any district or combination of districts for the carrying out of the powers granted by this act shall be submitted to and approved by the board of supervisors composed of seven members, as follows: The State Superintendent of Public Instruction; the head of the extension department of Washington State College; the head of the extension department of the University of Washington; the county superintendent of schools of the county in which such facilities are proposed to be located; these four to choose a fifth member from such county, and a sixth and seventh member, one of whom shall be a woman, from the district or districts concerned. (L. '13, p. 396, sec. 3.)

## LIMITATION OF EXPENDITURES

Sec. 558. "No real or personal property or improvements shall be purchased, leased, exchanged, acquired or sold, nor any school houses built, remodeled or removed, nor any indebtedness incurred or money expended

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for any of the purposes of this act except in the manner provided by law for the purchase, lease exchange, acquisition and sale of school property, the building, remodeling and removing of school houses and the incurring of indebtedness and expenditure of money for school purposes." (L. '13, p. 396, sec. 4)

This law makes provision for all phases of community service under the leadership, not only of the county superintendent and state superintendent but of school people and citizens in every community as well.

The World War interrupted our program. No, we should put that another way. The World War furnished our people so much war work to do that they had their hands and hearts full in war service both at home and "overseas."

The neighborhood feeling which in some parts seemed to have disappeared, again manifested itself. Factional differences were forgotten. Partisanship melted into American citizenship working toward a common purpose. The "soul of brotherhood" was touched during the war as it had not been touched before. We were truly "a government of the people, by the people, and for the people."

We do not have the same impetus for community service that we had during the war, but we have the great human need of understanding and friendliness and a field for community service that is worthy of our best efforts.

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## THE STATE COMMISSION MEMBERS

**Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Chairman.**

**Dr. S. B. Nelson, Extension Director, State College.**

**Dr. E. A. Short, Extension Director, State University.**

### County Members of Commission

All County Superintendents:

| County— | Fifth Member— |
|---|---|
| Adams | John Krehbul |
| Asotin | W. J. Jermoe |
| Benton | Mrs. Thorpe Roberts |
| Chelan | Mrs. U. G. Pyle |
| Clallam | Mrs. Thad Wagner |
| Clarke | C. W. Ryan |
| Columbia | J. L. Dumas |
| Cowlitz | F. G. Barnes |
| Douglas | A. L. Rogers |
| Ferry | Mrs. Fred Slaughter |
| Franklin | D. C. W. Neff |
| Grant | D. Claude Bennett |
| Grays Harbor | W. C. Mumaw |
| Island | J. M. Lesourd |
| Jefferson | J. D. Phillips |
| King | L. H. Dimmitt |
| Kitsap | J. M. Peterson |
| Kittitas | W. L. Davis |
| Klickitat | George Borden |
| Lewis | N. B. Coffman |
| Lincoln | Hon. Chas. Myers |
| Mason | Mrs. Sylvia Fisk |
| Okanogan | John Scott |
| Pend Oreille | F. M. Brown |
| Pierce | Mrs. K. W. Sachtjen |
| San Juan | O. H. Culver |
| Skagit | S. M. Butler |
| Skamania | A. C. Sly |
| Snohomish | Judge Guy C. Alston |
| Stevens | Dr. J. W. Henderson |
| Spokane | E. A. Smith |
| Thurston | C. C. Aspinwall |
| Wahkiakum | Mrs. S. McKinnon |
| Walla Walla | W. H. Yenney |
| Whatcom | Mrs. A. A. Stockton |
| Whitman | Dr. A. A. Cleveland |
| Yakima | A. L. Lundstrom |

### Educational Council

**Two members in each district, one of whom shall be a woman.**

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## COMMUNITY CENTER PLAN

The Community Center idea in the State of Washington is an attempt to group together rural school districts for social, educational and recreational purposes.

Many country districts are grouped around a town or village as a nucleus, while in a few instances several rural districts have been grouped together as a Community Center.

Where the local school district includes a large school plant, or extends over a large territory little effort is made to include outside districts. This is known as an Independent Center.

There are 608 community centers in the State of Washington. Every county is organized upon the group plan. There are 140 independent centers; 171 rural district group centers with no town included; 275 centers including a town and adjacent districts; 22 districts not included within any community center organization.

The first meeting of the school year in a community center should be a general educational one. People are invited together for social acquaintance and for information as to the program of work for the community during the ensuing year. There should be a Community Sing under the leadership of one capable of rousing the old and young to spirited song.

It is a wise plan to supplement the educational talk with a school program under the supervision of the community leader. Prominent people of the community should also be invited to take part in the program. An address by an outside speaker with an inspirational message on educational topics of the day should be the climax.

A Community Dinner is one of the best socializing plans. Often the only way in which social spirit and neighborhood feeling can be stimulated in the gatherings of the more remote centers is in the preparation and serving of an old-fashioned dinner.

The purpose of the Community Center is to utilize the intelligence that exists in every community; to bring that intelligence to a focus in the common gathering in the school house; and to direct the attention of the men and women in the community to their needs, and to the needs of the school, and by this interchange of ideas to discover the means of meeting those needs. It is in thus stimulating and directing the thought in communities that social progress will be initiated. Good Roads may be the topic for one meeting; an address may be given by the county engineer or some other well-informed person, and the people be given an opportunity to discuss the question. The benefit of these neighborhood meetings cannot be overestimated. The sense of social solidarity which gives rich and deep meaning to the word "neighbor" is still a human need.

A series of county-wide contests, such as spelling, reading, athletic, declamation, cooking, potato growing, manual training, sewing, etc., may be carried out successfully. The annual field meet at the close of the year's work has, in some of our counties, proved a happy culmination of community activity. The Community Fairs, which were held in over 200 of our neighborhood centers aroused much enthusiasm and neighborly spirit. As one woman enthusiastically wrote us after the Community Fair in her neigh-

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borhood, "I've been here twenty years and our fair this fall brought all of this community together for the first time in history."

In addition to the regular lines of community activity, basket socials, contests, debates, club work, community sings, etc., other lines of activity have included Community Improvement Day—the "clean-up" of school house, grounds, and grange grounds; food conservation; food preservation; school improvement, to include teachers' cottages; libraries; domestic science; manual training; hot lunches; playgrounds; play apparatus; Chautaqua course; patriotic pageants; Junior Red Cross; Modern Health Crusade clubs; War Savings, and strong Americanization programs.

The keenest thinking of the past fifty years has been devoted to devising machinery by which things should work together for good, by which mechanical forces should be combined for the service of man. The solution of our problem of right adjustment among individual citizens lies practically in an organization by which folks may work together, think together, act together for good. The colonists of early American history did not just try to like each other, they established a community center wherein it would be possible to get together on a common ground, to disagree agreebaly under the rules which guaranteed each an opportunity to be heard. They constructed a headquarters of coordination and found it to be a means of cooperation and, incidentally, when they did, they found, of course, that most of the unpleasant things which they had thought about each other were not so.

## COMMUNITY CENTER ACTIVITIES—1919-20

Reports of community center activities have been received from community center leaders in every county in the state. The reports cover a wide range—special day observances, athletics, school exhibits, community fairs, consolidation meetings, meetings for discussion of school problems, moving pictures, lecture courses, social evenings, school plays and entertainments, debates, thrift programs, community sings, community picnics, parent-teacher meetings, Junior Red Cross, patriotic programs, Boy Scouts, declamation contests, community dinners, General Educational Day, May 1, boys' and girls' club work, Americanization work, evening classes for foreigners, health crusade.

Space will not permit us to publish these reports in full but we are giving brief extracts from them in order to show the great variety and interest of this line of activity.

### Brief Extracts From Community Center Reports

**Adams County**—We held a very successful county school meet in Ritzville, May 1. About 150 contestants were sent from over the county. We had a full day of athletic and industrial contests.

During the school year the Lind public school, with the cooperation of the Commercial Club, has managed the Town Lecture Course given by the Midland Lyceum Company. The school auditorium is used for the picture show which is given on Friday and Saturday nights and on other nights when the school is not in session. The pictures used are subject to the approval of the superintendent and the low rental charged enables the man-

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ager to show a good type of pictures. Part of the time a free picture show is given on Friday evenings for all school children, in return for which the rent is refunded to the manager.

**Benton County**—Richland organized and led a school-town orchestra and organized a school-town dramatic club. Hanford reported a series of community meetings.

**Chelan County**—The young men of the Entiat High School set up 68 chairs for use in the auditorium. The purchase was made from receipts of the high school play "The College Town," $107.50.

At a community center teachers' meeting at Leavenworth each school was represented by the best essay written on the subject of Thrift. The teachers of the pupils writing the essays read them and announced the names of the writers.

Some of the larger schools held good community meetings and athletic contests.

Playground Apparatus Erected by Community Effort, Greenbank, Island County.

**Clallam County**—Net result of community center activities: Pysht Community Center, $500; cash applied to purchase of piano, $325; to Christmas cheer, $50; equipment for social uses, $40. A community hall costing about $8,000 was presented to Pysht by the Merrill and Ring Lumber Company. All of the schools of the county took part in a County Spelling Contest.

**Clarke County**—A joint meeting of the school board and Parent-Teachers Association was held at Vancouver, Route No. 3 (Community Center Group H), having as its object the consideration of school finances and discussion of the advisability of purchasing additional playground property.

A series of community fairs was held during October.

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**Playground Apparatus Erected by Community Effort, Greenbank, Island County.**

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**Columbia County**—A community center near Dayton added to the social life of the community by means of school entertainments and picnics.

**Cowlitz County**—Kelso Community Center reports eight community gatherings and entertainments to raise money to help pay for a piano.

**Douglas County**—Our Christmas program was held in a packing house owing to the fact that we lacked room in the school house. The entertainment was a great success. A crowd of 500 people was present, including practically every person in the community.

Twenty-seven schools were represented at community fairs and forty-five at the county fair. The Thrift Course was given in all schools and community center programs given in the spring at all centers.

**Ferry County**—Toroda reported community sings, spelling matches, debates and the organization of a grange as its contribution to community life.

Keller sends a list of 11 community events carried out during the year.

**Franklin County**—Mesa Community Center reports six community events with special attention to thrift.

**Garfield County**—A series of socials and entertainments were held throughout the county for the purpose of raising money for school libraries and Victrolas. Spelling and athletic contests were also held.

**Grant County**—A literary society, which met every two weeks during the winter, was organized at Wheeler. . The school children assisted with the programs.

Special days were observed throughout the county and lectures on Child Welfare and Consclidation were given at many centers.

**Grays Harbor**—From one of the small schools of a community center: "There are seven children in my community. They are somewhat scattered and there is a large foreign element here, but we have had some very successful evenings from a social point of view."

An attempt is being made to eliminate the isolated school as much as possible.

**Island County**—Moving pictures were carried to remote school districts. Educational and entertaining pictures were shown with a portable moving picture outfit and a Ford as a source of light. At least one community sing was held in every district.

**Jefferson County**—The Chimacum school holds weekly community meetings with its moving picture machine. The pictures are of the highest order and are instructive and entertaining.

Two schools have financed by popular subscription a thorough medical inspection and clinic. In the county there have been 70 community meetings, three community sings, 30 public programs and 10 school picnics. The community interest has grown and people are coming to realize that after all the school is the center about which all things revolve. The Modern Health Crusade has been helpful to the boys and girls and we have the Clearwater school with 100 per cent, winning the gold pin.

**King County**—Duvall published a monthly school paper which helped patrons to understand school work. Each room held several parent-teacher

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get-together teas. Regular school work was presented, after which tea and cookies were served.

Six hundred and fifty community meetings were held in the county. Forty-four districts have organized parent-teacher associations.

**Kittitas County**—A community center near Ellensburg reports special day observances and a "Clean-Up Week."

**Klickitat County**—At Bickleton the fifth annual banquet was served by the pupils to parents and teachers. Liberty Bond, a sawmill community, held a school opening for the new building. All the mills were represented and the people cooperated heartily in the social program and refreshments.

**Lewis County**—A community league for adults was organized at Vader. This has been the means of fostering a closer community spirit among the

Exhibit of Bird Houses Made by Pupils of District 46, Mondovi, Lincoln County.

older people. Outside speakers have been secured for community topics. The poultry industry, berry culture, and a number of things valuable to the community have been taken up.

Morton reports thorough work in Thrift Education with many of the school children holding considerable savings.

All community centers report special Community Days and patriotic programs.

**Lincoln County**—An exhibit of bird houses made by the pupils was one of the community events of the year at Mondovi.

**Mason County**—The county superintendent reports county-wide community center work and a final Community Day celebration in which every district in the county was represented.

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**Okanogan County**—Oroville Center gave community sings, and as a result of Thrift Stamp campaigns, $600 in stamps were bought by the school children.

**Pacific County**—At Naselle the school for a number of years has been used as a center of community activities. Health work has been emphasized by means of a Dental Clinic, and by keeping a record of the height and weight of each pupil.

The big community event of the year was the presentation of Gilbert and Sullivan's opera, "The Mikado," by an all-community cast of 35 voices.

**Pend Oreille County**—The Newport Community Center had a course of five numbers of the Midland Lyceum, held 15 debating contests and parent-teacher club meetings every two weeks.

**Pierce County**—"The school at Steilacoom recognized the faithful service of the caretaker, Mrs. Henry Salzer, by a community meeting in her honor. Mrs. Salzer began her work as caretaker of this school twenty-five years ago. During the following years of development and growth she continued to hold this position, raising it to a place of importance by her cheerful, helpful personality. Her knowledge of home environments and conditions was of immeasurable aid to the teachers and her cooperation was frequently sought. She was one of the four Steilacoom women awarded the Red Cross service badge for more than 800 hours of work. She has always been an ardent worker in the Parent-Teacher Association and this year is first vice-president of the Steilacoom organization."

A county athletic meet was held at the Tacoma stadium with several thousand parents, teachers and children in attendance. Spelling contests and athletic meets were held at all community centers.

**San Juan County**—A small school on Waldron Island reports two box socials at which $95 was raised, the money used for necessary school equipment; a Christmas program; a sale of Red Cross seals to the amount of $5.00; a literary society which met every two weeks.

**Skagit County**—The county superintendent reports 73 general programs, 39 thrift programs, 47 community sings, 13 districts having organized lecture courses and many programs of special days, spelling matches and patriotic programs.

"One school carried out very successfully a somewhat unique plan for school improvement. First they gave a program and social in the fall of the year and purchased a Victrola. After buying the instrument, the pupils had some money left but not enough to purchase the quality and number of records they desired. In place of buying one or two good records, they borrowed, now and then, what records they could and put the money where it would grow. They invested the money in several dozen tulip, hyacinth and daffodil bulbs. Each child then brought to school whatever dishes he could find in order to pot these bulbs. On a 'nature study hike' one day, these cans were filled with soil and the bulbs potted and put away in a dark, cool closet that was used as a storeroom. In March the pots were brought out and by Easter the bulbs were ready to bloom. Just before Easter the school gave another social and sold these plants at auction. With the money, the

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school purchased a set of records that is far superior to any set in the county, either in a school or in a home. Needless to say, the Victrola records were not the only benefit derived from this plan."

**Skamania County**—Prindle community center reports three community meetings, two school programs, a community dinner and a field meet.

**Snohomish County**—"Our Home-Coming Day was a grand success. Over 300 Lowell people met for a big turkey dinner and program in honor of our boys who had returned from the service."

**Spokane County**—One of the community center leaders of Spokane county writes: "I shall never forget the fine spirit of cooperation shown by the patrons of our district and the eagerness of the children to do their part. In spite of the extra amount of work the children were obliged to do, they made marked progress in their school subjects and the seventh and eighth grade pupils graduated with good standings."

At Cheney a special speaker spoke one day each week on Thrift. A man from one of the local banks was present to sell stamps at the close of the address.

**Stevens County**—Orin observed Roosevelt Day and closed the year with a community picnic.

Many community center meetings and a county declamatory contest were reported.

**Thurston County**—Almost every district held at least one general patriotic program. The high school at Yelm has purchased a moving picture machine and gives a show on Friday nights. The films are carefully chosen and approved by the city superintendent. As this is the only picture show in Yelm, it is largely attended.

Believing that the Boy Scout work is a helpful ally to the school, the principal at Little Rock organized a Boy Scout troop.

**Wahkiakum County**—One of the smaller centers reports a celebration of Columbus Day, Christmas Cantata, three lectures, school exhibit and community picnics.

**Walla Walla County**—One community center leader writes: "Our hardest community problem, cigarette smoking, was solved by organizing the Boy Scout troop. We feel that we have our boys now. Have also organized the Camp Fire Girls."

One hundred thirty-three community meetings were held, in which 78 districts were represented. There were 5 basket socials, 12 contests, 8 patriotic rallies, 11 parent-teacher meetings, 55 general programs, and 42 community socials.

**Whatcom County**—Lynden reports a county fair, club work, athletics, debates, Lyceum course, community meetings. The leader writes: "We are striving at all times to make our school function in the life of the community."

County-wide community effort was reported by the county superintendent.

**Whitman County**—The school at Lamont, with an enrollment of 83 pupils, has 32 pupils playing in either band or orchestra. The entire school

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**High School Orchestra, Lamont, Whitman County.**

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above the fifth grade, with the exception of three pupils, is playing some musical instrument. Free concerts are given every two weeks and music furnished for community events by the school.

The county superintendent reports 55 basket socials, 35 community picnics, 80 general school programs, 24 school parties, 35 "open forum" meetings. There has been a great advance in building and improvements. Uniontown is the first district in the county where the people have voted to put up a building under the "Wider Use of the School Plant" law. The new building will provide a gymnasium, auditorium, dining room and kitchen. The building is to cost approximately $20,000.

**Yakima County**—The annual Community Day at Grandview has become so popular that the people are already talking about what they will do next year. This year was the eighth year that schools united and put on the community events of the day. The Business Men's Association backed the project financially and all business houses closed. There was an attendance of about four thousand people. The program consisted of a parade of schools in floats and citizens in autos; educational contests in the school rooms; programs on the lawns of high school and grade buildings, and a picnic lunch.

## LIVING CONDITIONS OF TEACHERS

"No teacher can render her best service in the school room if she is unhappy and uncomfortable in her boarding place."

In the early history of our rural school development in America the pioneer teachers "boarded around." Teachers went from place to place, usually staying a week in one home.

We outgrew the "boarding around" plan and it became the custom for the teacher to board in one place, if that were possible, throughout the term. Farmers made a small charge for the teacher boarder. Competition as to who should board the teacher arose in a few districts. The price charged for board in some cases helped a struggling family to pay for groceries.

Finally in Washington we reached the period in the boarding problem when we found that the farmer's wife was mildly protesting against the teacher boarder. Sometimes it was the teacher who had come out to teach the school expecting to find first class hotel service in the busy farm home, and either changed her point of view and adjusted herself to conditions, or made life miserable for that home.

However, the real reason for this growing discontent with taking the teacher to board was because the farmer's wife worked hard and for many long hours during the spring, summer, and fall months, and she had found that the winter was her season of holiday. She rebelled at the idea of being tied down all winter with a teacher boarder. We heard occasionally a controversy something like this: Mrs. A.: "I boarded the teacher last year, and Mrs. B. can take her turn at it this year." Mrs. B.: "I boarded the teacher year before last, and it is Mrs. C.'s turn this year." Poor, timid Mrs. C.: "I would gladly take the teacher but we have ten children, and only two bedrooms, and I hardly see how we could accommodate her."

This unwillingness to board the teacher furnished many stories of unhappy experiences. Many of our best farmers' homes were closed to the



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teacher boarder. Families with inadequate housing accommodation often took the teacher with the result that the teacher was unhappy and uncomfortable. The difference between the good boarding place and the poor boarding place meant the success or failure of the average rural teacher.

The greatest problem in education today is the rural school. The greatest need is for teachers with initiative, leadership, experience, high ideals, character, broad sympathy and education. Where shall we get them? Such teachers are to be found in the profession, many of them. But on the whole they have not been attracted to the rural schools. Why? Isolation! Loneliness! Impossible living conditions!

The greatest drawback is the housing of the teacher. This question confronts us as we talk with well-qualified, well-educated, trained teachers about going into the country to teach.

At a recent conference of Oregon and Washington educators called by Dr. P. P. Claxton in Portland, Ore., one of the three outstanding problems in education was "Living Conditions of Teachers." Thus we see that the problem is nation-wide.

## COMMUNITY RESPONSIBILITY

The boarding problem in rural communities is one of sufficient magnitude to warrant supervision by those in authority. If the energy of the teacher has to be expended on irritating annoyances such as uncomfortable housing, the district does not make it possible for its boys and girls to receive the best that the teacher is capable of giving.

"Equality of educational opportunity" is the nation-wide slogan. We are endeavoring to enable our boys and girls in both city and country to realize their utmost possibilities. To accomplish this it is imperative that we have good teachers, rural as well as urban.

"A clean bed, wholesome food, and a quiet warm room where she may work undisturbed" are essential elements of a teacher's living condition.

## TEACHERS' COTTAGES

In 1904 the boarding problem in rural communities was such that one of our school districts used a portable cook house as a home for the teacher in the school yard. A farm house directly across the road from the school house offered sufficient protection to the young teacher and her twelve-year-old brother to induce her to live there throughout the year.

The following year the school district built a two-room cottage where a teacher with her mother lived for several years, thus settling the problem of the shortage of teachers and tenure of office of rural teachers in that district. This was the beginning of the building of teachers' cottages.

The teacher's cottage idea made headway for a number of years until in 1912 the Attorney General ruled that it was illegal for a district to build a house for the teacher out of public funds. Public opinion was strongly in favor of it in many parts of the state. Cottages were increasing in numbers each year and a storm of protest went up from those in charge of our schools because of this limitation on so needed a public expense.

The 1913 legislature passed "The Wider Use of the School Plant" law, which again made the building of cottages possible. There was great re-

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joicing on the part of those interested in rural education when this law went into effect.

"Would you send a young teacher to live alone in the country?" we are often asked. The question is absurd. No county superintendent or board of directors expects to give the school to a young teacher who must live alone. The selection of a teacher for a school when the district provides the cottage is one of unusual responsibility.

"A teacher must have an adult member of her family live with her" should be a state-wide slogan.

Occasionally there may be an exception, but as a rule either married couples occupy the cottages, or an adult member of the family lives with the teacher.

### ADAMS COUNTY

"The cost of building cottages in Adams county ranges from $550 to $1,000. A few years ago a cottage costing $1,000 was quite satisfactory. Only one cottage was erected this year and that cost about $800, but it is very tiny. I do not approve of a building like that.

Two of our villages planned to build, or rather make cottages out of other buildings, if the teachers desired it, but they did not. After boarding, they may feel different. We have several consolidated districts that have very good little school houses that could be moved and used for this purpose.

I have two sisters living in a cottage, but they do not care for it. They feel that in a dusty country it is too much work."

OLIVE M. HOFFHINE,
County Superintendent.

### ASOTIN COUNTY

"District 32, near Asotin, has erected a small teacher's cottage near the school house at a cost of about $300 or $400. District 8 has a small house near that they are to use for the teacher this year. District 4, Peola, has a house that they use when a teacher wishes such."

MRS. VIOLA LIKES,
County Superintendent.

### BENTON COUNTY

"There are four teachers' cottages in the county that have been built out of district funds for use of the teachers. Three of them are in rural schools and the other in Prosser.

District 16, or the Prosser district, built a five-room modern bungalow with a large sleeping porch, on the high school lawn for the home of the superintendent. This cottage cost about $3,500 last year. Mr. Wright tells me that he likes his cottage very much and is very much pleased with the idea of building teachers' cottages as the teachers are on the school premises and near the school building where they may with the least trouble supervise at all times over the school premises.

At Kiona-Benton there is a large hotel, one that has not been used, which they are this year making a home for the teachers. Each teacher is given a room with everything furnished but linens and room decorations.

We have some other rural districts where the district has repaired a small building near the school house to be used by the teacher.

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We are planning to build a teacher's home in one of the districts in Benton county, a building that will probably accommodate eight or ten teachers. If built, it will be superintended by someone of experience. It seems that the time has come that we must furnish a place for our teachers to live, as so many of the districts have not the accommodation necessary for housing the teacher.

I find that the cottages are a drawing feature as they attract the better teachers. I wish to recommend the building of cottages in districts where they feel they can afford them. I also recommend that the teachers in isolated districts be accompanied by a friend when a cottage is provided."

MRS. LOLA M. CRAWFORD,
County Superintendent.

**CHELAN COUNTY**

"In reply to your request made some time ago for an estimate of the value of teachers' cottages, I may say that they are particularly successful in districts employing several teachers. They are arranged either for all the teachers to take their meals together and employ a cook for all, or so that they may separate into groups and each group do their own cooking.

If the one-room school can have a cottage near a dwelling house, it is usually a success, but very few teachers care to live alone near the school house where there are no near neighbors. Of course, occasionally, a teacher may have a family or a relative who can live with her, but we cannot depend upon this arrangement for many schools. It is also true that there are very few men teachers with families teaching the one-room rural schools.

The Parent-Teachers' Association in several of the large towns made special efforts to arouse interest in the placing of teachers this year. This was particularly true in Wenatchee. Many teachers here secure rooms with the privilege of getting their own breakfast or light meals in the home. They then take their other meals at restaurants or other eating places."

E. C. BOWERSOX,
County Superintendent.

**CLARKE COUNTY**

"Clarke county has four teacher's cottages.

There are numbers of districts in the county where cottages are much needed as it is very hard for teachers to find suitable boarding places. The teacherage helps to solve the problem of the rural teacher as it means home for her and not merely a 'place to stay.' It usually lessens her living expenses. It is a step toward harmony in the rural community."

CHESTER F. BENNETT,
County Superintendent.

**COLUMBIA COUNTY**

"It is little I can give except a negative report in the way of any concerted activity tending toward providing for housing of teachers in this county. The condition is very unsatisfactory, because many of the patrons of the schools are unwilling to be bothered and have the privacy of their homes invaded by the presence of a teacher in the home. Others are inclined to profiteer and charge much more than they can give in return.

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To illustrate, one teacher, three years ago, was receiving $80 per month and boarding with a director. The next year she received $85 per month and the board was raised $5 per month to compensate—the director.

Another young lady took a school this year in one of the undesirable districts and remained from Saturday until Tuesday morning. She could not be blamed as the situation was unbearable for anyone with a sense of decent living. Her place was filled the next week with a teacher with a stronger stomach.

On the other hand, one district has provided a good little cottage for the teacher and others have added a room to the school house which amply provides a fairly good place to stay. Of course, a girl does not like to stay alone, and I believe, in all cases where the teacher boards herself, she has some child staying with her.

The greatest difficulty in providing a place for the teacher to stay lies in the fact that where it is most necessary, the district is taxed to the limit to keep the school going. Oh, Lord, give us the county unit for purposes of taxation anyway."

W. W. HENDRON,
County Superintendent.

## COWLITZ COUNTY

"We now have three teachers' cottages in this county and need many more.

In one of our second class districts four teachers were forced to resign last year on account of living accommodations and their positions were filled by married women who had homes.

A district maintaining a seven-room school found the teacherage to be the only solution of the teachers' housing problem. Owing to the cost of building, a suitable dwelling was purchased. A housekeeper is employed by the teachers. The plan is a success in every way.

A district maintaining a two-room school has also purchased a suitable house for their teachers.

This office will boost the teachers' cottage idea this year."

JOSEPH GARDNER,
County Superintendent.

## DOUGLAS COUNTY

"What do I think of teachers' cottages? Not five minutes ago one of the best teachers in my county came into the office ready to leave the school work for another profession. Why? Because in her rural district she was forced to live in a three-room house, with a large family of quarrelsome school children. She is an energetic, hardworking school teacher, and at the end of the day is too exhausted to associate further in such intimate contact with her noisy pupils.

Her statement was something like this: 'If the directors will build me one little room on the school ground I will stay; otherwise, I am going on Friday.' I have just written an appeal to the clerk of the school board in which I have said: 'I am sure that you gentlemen would put forth every effort to build that cottage if for one minute you realized the strength that is required for a day's grind in the school room—and also the longing

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that every woman feels for a little corner, even one room, that she may call her own.'

Yesterday another discouraged teacher came into the office with this tale of woe: 'There is only one place in my district where a teacher could possibly board and here I must pay for inferior accommodations $50 a month out of my salary of $125 a month. You must find another teacher. I can't do good work under such conditions.'

A teacher's cottage in every school district would to a great extent help solve the problem that now confronts us in securing teachers for Douglas county schools. We have had no difficulty in obtaining good teachers where the cottage is furnished.

I am for them!

MRS. L. O. ANDERSON,
County Superintendent.

**FERRY COUNTY**

"Ferry county has very few teacherages. There is a teacher's cottage at District No. 29, up above Danville. I have not seen it and cannot say what it is like.

The directors of District No. 3 at Keller bought an old residence and grounds which they added to their present site. The lower part was converted into one room where one teacher has the first four grades.

The upstairs which consists of four rooms and a hall has been newly papered and furnished very comfortably. The Misses Frances and Lillian Selde who teach there are highly pleased with it."

EVA HANE,
County Superintendent.

**FRANKLIN COUNTY**

"The housing question for teachers has been a problem in our rural schools but some of the teachers' cottages have solved the problem. The teachers in our town schools have found it difficult in securing places to live. Kahlotus has solved the problem by purchasing two small cottages and fitting them up for the teachers. I believe the boards of other of our town schools will have to follow the action taken by the Kahlotus people. The situation is serious and some provision must be made to accommodate our teachers.

We have found it easier to secure and retain teachers in the rural districts where cottages are provided. The teachers are happier in their work and they render better community service."

EDITH K. PECK,
County Superintendent.

**GRANT COUNTY**

"Among the great services you have rendered in your public life, establishing the teacher's cottage is surely one of the most beneficial. The days are fast passing when the teacher in the rural school must get to the school house two hours before time to open school in order that the room may be warm enough for the pupils. With her home in the school yard, the teacher may start her fire in the school house as early as necessary, without any great inconvenience or discomfort to herself. Then, too, she has a home

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of her own, where she may follow out her daily plans unmolested. Moreover, her social life does not have to be so modified and compromised as when she has to live in such homes as the district may offer. The cottage also serves as a benefit to the community in general, especially as a community kitchen, or as a rest room for ladies, during gatherings at the school house. Another great advantage of the cottage, in some communities in particular, is that the teacher is on hand to protect school property while school is not in session. Many times passers-by break into school houses and do great damage while there is nobody around to interfere. We believe that almost every school district would be benefited in one way or another by having a cottage. Our experience has shown that districts with cottages usually have little difficulty in securing good teachers. The main disadvantage we have found in the use of the cottage is that it is not always safe for young lady teachers to occupy a building alone, and some are too timid to live alone. This is generally overcome, however, by the teacher having some near relative live with her. We might say many other things in favor of the cottage, but this will suffice to show that we are boosters."

J. ELMER BOVEY,
County Superintendent.

## GRAYS HARBOR COUNTY

"I consider teachers' cottages one of the most vital things in connection with the teacher's life. In some rural communities there is no other way to meet the situation. There is absolutely no place for the teacher unless a cottage is provided. More and more people are coming to feel that the teacher is a burden in the home that they will not even try to care for. People who are so situated that they can make a good home for the teacher are unwilling to do so. Others have such homes that no teacher can be expected to do her work and live in such conditions. The only solution is the cottage.

I have begun to feel that this question is almost as deep in the towns as in the rural districts. In time past there has always been a place in town where a teacher could secure room and board but there are towns in our county where it is almost impossible for the teachers to secure any kind of a room, and so many of them have to stay in one room, without heat of any kind or an oil stove, and get their meals at a public eating house. These things have a tendency to make the teachers unhappy, which cannot help but be reflected in the school room. It seems to me that the time is not very far distant when, in the towns as well as in the country, it will be necessary to have a house for the teachers."

GENEVA A. JOHNSON,
County Superintendent.

## KING COUNTY

"King county has nineteen teachers' cottages in use at the present time; six of these are occupied by principals with their families; one is occupied by a teacher and six normal students in training; the other twelve are distinctly rural communities with one teacher. One town school, Black Diamond, has rented and outfitted several cottages to afford rooming facilities for teachers. Skykomish has done the same and had planned to build

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an apartment to house the teachers, but found the cost of construction too large and the project was dropped.

In my judgment, teachers' cottages or apartments should not be erected in towns or villages where the financial conditions do not afford ample buildings, equipment, and grounds to fully supply the educational needs of the district.

As to the value of the teachers' cottages, I consider the cottage a very satisfactory arrangement for a principal with a family or for two or more teachers who can live together. The cottage, in a one-room rural, isolated district is good for a special kind of teacher only—where such is the case of the teacher whose mother or other relatives may live with her, and the teacher who is contented and happy when alone, but for the young teacher and such as desire companionship and some degree of home life, the use of the cottage is a serious and disappointing experience.

A. S. BURROWS,
County Superintendent.

### KITTITAS COUNTY

"People in this county are awakening to the fact that the teacher must have a place to live. In 1917, there was but one teacher's cottage; now there are six, and as I go around through the county I find other communities which want them and more will eventually be built.

In Ronald, a town of nearly 1,000 inhabitants, a teacher's cottage has been recently built, thus solving the board question for eight teachers."

MARY A. BOEDCHER,
County Superintendent.

### LEWIS COUNTY

"In Lewis county, we have three such cottages, one of which is being used. The question of chaperonage seems to be an important factor and in communities where we have teachers' cottages, I try, if possible, to get one older experienced teacher. In Napavine several of the teachers have rented a house and have hired a housekeeper. Of course, this house does not belong to the district and is not strictly a teachers' cottage.

The only real teachers' cottage which is being used is located in Meskill and we have no trouble in getting teachers in that district. The cottage is back of the school and there is room for a little garden and the directors furnish wood, both for the school and for the use of the teachers."

Z. MAY MEIGHEN,
County Superintendent.

### LINCOLN COUNTY

"There is no concerted activity in Lincoln county to solve the housing of teachers in the towns of the county. The question of housing the teachers has been presented to the school boards in some of the towns, but no action toward securing such accomodations for the teachers has ever been taken.

Eight rural schools in this county are supplied with cottages. Four of these have been built within the past two years—secured rather than built.

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In some instances, buildings were bought and moved on the school grounds and made into teachers' cottages.

There is a growing sentiment in favor of the teachers' cottages. Schools that are so equipped have no difficulty in securing teachers. The greatest difficulty we have to meet in the rural districts is to find suitable housing and boarding accomodations for the teachers. That difficulty is completely solved by every district that has a cottage.

I should estimate the cost of the eight cottages at $3,500 to $4,000 at the time of construction. They could not be built for that amount today, of course. Two of the cottages would cost $1,000 each to construct at this time, possibly more. The eight cottages vary in number of rooms from two to four each."

W. S. SHELTON,
County Superintendent.

### MASON COUNTY

"Mason county has fourteen teachers' cottages, the value of which range from $250 to $1,500."

### OKANOGAN COUNTY

"Okanogan county has twenty-three cottages in all, but only two have been built since the rise in price of building material.

District 73 of this county has just completed a very modern four-room cottage which I consider a model for any rural district. The total cost was less than $1,000.

District 53 is contemplating building a one-room school building with an addition on the back for the teacher. This will provide two nice rooms below with bed rooms above at very little extra cost."

M. BRINKERHOFF,
County Superintendent.

### PACIFIC COUNTY

"There is no concerted activity in any community in this county for teachers' cottages, though there is need for them in five districts.

The communities have not been aroused to realize the necessity of them except in one case and they 'couldn't do it this year because the levy would be more than 10 mills.' Teachers have no proper place to live, in consequence.

The teachers' cottage is the only solution to the problem of a home for teachers during the time of service in the community, since the people will not or can not, and oftentimes for very good reasons, take the teachers into their homes."

EDITH SOPER,
County Superintendent.

### PIERCE COUNTY

"Pierce county already has nine teachers' cottages and this year two other districts provided quarters for their teachers.

In School District No. 83, where a cottage was contemplated, the election for same did not carry. In all but one of the nine districts having

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teachers' cottages, they have proven the solution of the housing problem. I believe that as a county we are just beginning to see the great need for the teachers' cottage and that within the next few years many other districts will realize the benefits gained and will provide a livable place for their teachers. We have many other districts where the problem of board and room cannot be worked out. These people realize the need but have no money with which to erect the cottage."

MINNIE D. BEAN,
County Superintendent.

**SAN JUAN COUNTY**

"In regard to teachers' cottages, we have a few districts here that would have much less trouble in getting and holding teachers if they could offer them a home as part of the remuneration for their services.

One of the difficulties here is to get a suitable place for the teacher to board.

A teacher has just left the office who is very much distressed because of the poor boarding facilities."

F. W. COBB,
County Superintendent.

**SKAGIT COUNTY**

"Your inquiry regarding value of teachers' cottage received.

In reply would state that I am of the opinion that it is almost impossible to estimate the value of the teachers' cottage. I am confident that several of our one-room schools would still be closed for lack of teachers were it not that a cottage and furnishings have been provided by the school board.

In regard to the housing of teachers in the cities and towns of the county, beg to advise that nothing has been done other than a complete canvass of the town, made by the city superintendent, for the purpose of finding accomodation for teachers.

We are pleased to know that an effort is being made to relieve the housing situation."

MABEL GRAHAM,
County Superintendent.

**SKAMANIA COUNTY**

"Nothing is being done in my county at present."

W. E. MILLER,
County Superintendent.

**SNOHOMISH COUNTY**

"I would estimate the cost of a four-room teachers' cottage properly built at $1,600 and a six-room one $2,400. The teacher should have as respectable a place to live in as those have whom she expects to associate with, that is, it should be as good as the average dwelling of the patrons who send pupils to school. Too often the cottage is a cheap affair with no

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comforts and no conveniences. Such a cottage more often repels good teachers rather than attracts them.

Besides the cottages mentioned in my report, I find that in Oso District No. 304 the directors have rented a house and later expect to erect a cottage for the three teachers."

W. F. MARTIN,
County Superintendent.

### THURSTON COUNTY

"My estimate of the teachers' cottage is that such a cottage is of inestimable value. This year many of the applicants for teaching positions inquired for a vacancy in a district having a teachers' cottage and the first positions filled in this county are in districts having a teacher's cottage.

To date no towns in Thurston county have taken any steps toward solving the housing problem for teachers but Olympia must face this question in the near future.

MRS. CASSANDRA M. BROWN,
County Superintendent.

### WALLA WALLA COUNTY

"There are 21 teachers' cottages in Walla Walla county. These furnish a splendid home for the teachers and in every instance are a necessary part of the school system. By exercising care in placing teachers so that young girls do not occupy the cottages, there has not been one case of dissatisfaction.

At present Touchet has rented an eight-room house and furnished it for the teachers. This accomodates seven teachers. The directors secured a housekeeper. The teachers are to pay $35 per month for room and board.

Prescott has done the same with the exception that the teachers are to do their housework. Prescott is already laying plans to build a double cottage for their principal and for the teachers. They expect to begin the cottage early in the spring.

"Gardena has sold $5,000 bonds for a double teachers' cottage. Wallula and Burbank will probably build cottages the coming year as the housing problem is acute in those places."

MARY GILLIAM,
County Superintendent.

### WHITMAN COUNTY

"From my observations relative to teacher's cottages in Whitman County, I am led to believe that the cottage is growing in favor as a part of the permanent equipment for our rural and semi-rural schools.

"I note a very satisfactory sentiment developing in favor of building these homes for teachers, especially in the one, two, and three-room school districts. This change in sentiment toward the cottage has come with the changing conditions within the county through previous educational work done by the state along this line, as well as the demand on the part of teachers for such homes.

The number of schools in the county with permanent cottages has grown from 10 in number in 1917 to 26 in number in 1920, with two tem-

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porary cottages in use this year. The interesting part in this connection is that as many more cottages could have been used this year. The outlook for the building of more homes next year is excellent."

S. F. SHINKLE,
County Superintendent.

"The teachers' cottage which our district provides, was built three years ago. Two years before that I had taught there, and was forced to live in a hysterical building, the roof of which was not able to withstand the shock when the snow came, so I had the pleasure of moving in five feet of snow. The cottage was an issue between us the following year and I wouldn't return. So the year afterward, this new one was built by the district. I have occupied it two of the three terms it has stood. At present I have one of the young women of the neighborhood with me as housekeeper.

This cottage is 21 feet by 25 feet and contains a bed room, living room, kitchen, a large pantry, and a clothes closet. It is well supplied with electric lights, which were put in this fall. A home-made table and six home-made chairs are all the furniture belonging to the cottage, but much of mine will be donated when I leave."

LILLIAN M. WHITE,
Teacher, District 140, Eagle Gorge, Wash.

## CONSOLIDATION

When and where the movement for the consolidation of school districts originated is difficult to determine. It is certain that in early days the older states made a practice of abandoning weak schools in sparsely settled districts and sending the pupils to other districts for instruction. As the population moved westward in the days just before and following the Civil War, it is probable that in some of the older states the depletion of population influenced the abandonment of some smaller schools.

Community center work brings the people together in social, educational and recreational work. It stimulates neighborhood interest and eliminates many imaginary lines of differences. It tends to unite people in spirit. Consolidation is the cementing of neighborhood groups by legal action. It is the method permitted by law to unite permanently the people and school districts for natural neighborhood centers.

The consolidation movement is progressing carefully and intelligently. It is not too much to hope that the greatest possible educational advantages will be taken to the rural districts by consolidation.

What does consolidation mean? The term is used to describe a school district that is formed from a union of two or more districts. It may mean that one or more school buildings have been abandoned. Except in rare cases it implies that a centrally located school building of larger type than any of the buildings abandoned has been constructed. In most cases it means that school children are being transported to and from school at the expense of the district, either in horsedrawn busses or in specially constructed automobile trucks. Often, the consolidation of school districts is accomplished for the purpose of erecting and maintaining a central high school.

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That the movement for the consolidation of weak school districts so that strong schools may be established is making steady progress in the state of Washington, is shown by the increasing number of consolidations reported this biennium. In the 1915-16 biennium 32 new consolidated school districts were formed, while during the 1917-18 biennium 54 were established. During the present biennium 34 new consolidations were established and 23 consolidations enlarging former ones, so that we now have a total of 274 consolidations in the state.

The consolidation movement started in Washington in 1902 when two districts were formed. The following year five large districts were established by the union of smaller, weaker schools, and the third year 15 new consolidated districts were reported. The increase since that time has been gradual, as the benefits to be gained have become more widely known and the experience of the first consolidated districts was shown to bear out the claims of the far-seeing school boards who brought them about.

Consolidation will not solve all the problems of the rural school, but it is intended to bring greater educational advantages to communities that otherwise would not be able to afford more than the one-room school. Consolidation means the union of two or more school districts, the pooling of finances and interests for the betterment of the enlarged district.

The aims of consolidation are:

1. To better the school plant, i. e., to make possible the erection and maintenance of more modern school buildings and school equipment.

2. To enable the district to increase the teaching staff and to obtain better trained teachers.

3. To give the rural community the advantages of the uniform graded school.

4. To make possible the establishment of high school courses, and, in many instances, to enable the district to erect a modern high school building and properly equip it.

5. To provide special work, such as manual training, domestic science, etc., in the rural community.

6. To increase community interest, both in the school and in the community activities, by providing a central meeting place under attractive surroundings, and by making the school more the center of the community circle.

Before consolidation can be made a success, these things are necessary:

1. The people of the districts contemplating consolidation must understand exactly what the consolidation means and what will be expected of them.

2. The people of the districts must be open-minded and willing to cooperate heartily.

3. The problems to be solved must be faced and an honest, unselfish effort made to solve them.

Experience in this state has proven that consolidations brought about by the vote of the people are far more certain to succeed than under the old plan when consolidations were effected by order of the county superintendent or merely by petition. This is true because it is possible for county superintendents to misunderstand the sentiment of the people and because the consolidations voted by the people have the support of the school patrons who, after consolidation have the burden to carry and the problems to solve.

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**The advantages of consolidation are, briefly:**

Better trained teachers, larger association for pupils, better equipped schools, longer school terms and greater community interest.

**The objections are, usually:**

Loss of the little neighborhood school, difficulties in transportation of pupils and possible depreciation in land values through the removal of a school house from a locality.

**To meet these objections, we must face the following facts:**

First: While the small one-teacher schools have played an important part in our national life, they do not always meet present day needs because of the changed conditions to be met with everywhere in this modern complex life. Rural neighborhoods as a whole are demanding more efficient schools. Pupils remain in school longer when they are attending an up-to-date, modern consolidated school plant than when attending a struggling, one-room rural school.

Second: People work for better roads and get them when it becomes necessary to transport children to school. Careful drivers can be secured. They should be kept under bond. Routes can also be established that will be generally satisfactory.

Lastly: From statistics taken, land values do not decrease following consolidation. It is better for a community to be tributary to a strong central school, well equipped and modern, than adjoining the ordinary one-room rural school.

**Another point to consider with providing high school facilities is:**

Consolidation affords an opportunity for establishing a good high school as part of the regular school for the grammar grades. This arrangement is more satisfactory than a union high school for that purpose alone, because the management is not so complex. In the union high school the boards of all the interested districts are the board of the union high school, and in a consolidated school there are only three members after the school election following the formation of that kind of a district. Again, the bonus is much greater for consolidated school with a high school because the district not only gets the consolidation bonus but also the one for the high school grades.

Many people seem to feel that the question of taxation is the most serious obstacle. But where consolidation has been tried out, in cases even where a new schoolhouse has had to be built, the taxes have not been materially increased when compared to the advantages which are gained. One must remember that when the valuations of several districts are put together, there is a much larger sum on which to make a levy. It is also well to bear in mind that no district is responsible for the debts of other districts entering the consolidation. Each district pays off its own indebtedness, just as it would if it had never entered the consolidation. It then pays its part of the expense of the consolidated district.

The bonus from the 2,000 days' attendance that both state and county allow has in the past amounted to about $300 a year for each district less one in the number of districts entering the consolidation.

Under the new "20-10" law this amount will be increased to nearly $600.

If there are six districts to be consolidated, the bonus or present from the State would be five times $600 or $3,000 to aid in meeting the additional expense of the new district. In the long run, the advantages to the community are far greater than the money cost.

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If there is a question about taking primary children to the central school on account of distance, the present schools may be maintained for that purpose as ward schools. The upper grades in cases like that are taken or go to the central school where they have the advantage of larger classes and fewer grades to the teacher.

## TRANSPORTATION

### Students all but Aeroplane to School.

Almost every type of transportation except the aeroplane and submarine is used in this state to bring boys and girls to school, according to returns from a questionnaire which has been sent out by this office. Where a complex civilization does not provide for every want, invention and resourcefulness come into play, and many ingenious solutions must be found to the problems which arise. Washington, in many ways one of the most advanced in the Union, is still in some respects a pioneer state. Despite its cities and industrial development, through most of its area, population is still scattered and steam and electric lines not fully developed. The deep snow in the mountains, the wet weather in the western part of the state. and a great variety of topography, including mountains, rivers, lakes and prairies, the ocean and the sound, present a number of difficulties to the transportation of pupils to and from school. Yet, despite all these obstables, the state, county and district promise every boy and girl in the state a good education; and if we can not take the school to the boy or girl, we have to bring the boy or girl to the school. Indian ponies, bob sleds, wagons, row boats, launches, railways and auto-busses have all been drafted into service.

### Advantages of Transportation

(1) Pupils are not exposed to rain and weather on their way to school. They do not sit in school all day with damp garments.

(2) They arrive at school fresh and ready for work, not tired out by a long tramp.

(3) They do not have to leave home as early in the morning.

(4) They are under proper chaperonage while going to and from school—the time when immoral influences would otherwise have an opportunity to make an impression.

(5) The attendance of the district is improved. The teacher does not spend her time with a mere handful of pupils.

(6) Pupils who could not otherwise come to school, are enabled to attend.

(7) Regularly enrolled pupils are enabled to attend under weather conditions which would otherwise keep them at home.

(8) Consolidation is made possible.

### Methods of Transportation

The methods of transportation best suited to each consolidated district depends entirely upon local conditions. Directors and teachers must analyze carefully the needs of each part of the district before determining upon the means of transportation.

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There are sections of this state where it would be impossible to convey pupils to school by motor trucks or automobiles on account of the highway conditions. In other districts it would be folly to use horse-drawn vehicles because the paved roads make the motor truck the ideal conveyance. There is no hard and fast rule for transportation. Each district must study out the problem. Often it is necessary to experiment and to make changes, but it is possible to find a suitable and economical means of transportation when the problem is attacked carefully and intelligently. Some of the districts from which reports have been received favor the automobile, while others declare the horse-drawn school wagon is the only solution.

Usually the school wagon follows a definite route. This is a rule that should be adhered to as it brings about uniformity and keeps the time schedule in effect. Wagons should be required to run on schedule time. Ohio requires that school wagon routes shall be so arranged that no pupil is obliged to walk more than half a mile, while North Dakota law puts a limit of five-eighths of a mile on the walk the pupil must take to the wagon route. Iowa prohibits school wagons from leaving the public highways and provides for remunerating parents or guardians for conveying school children to the school bus lines.

Where the route is a long one and the roads are in good condition, automobile transportation is usually preferable. The pupils do not have to leave home so early in the morning and better discipline may be obtained because of the shorter time occupied in the trip to school. Transportation by motor is not necessarily more expensive than transportation by wagon.

Often the father, mother or older brother of children in an outlying part of a district may bring members of their own family to school, and transport those living on the way. Such persons usually make the best drivers because they are interested in discipline as well as in good service. In some districts the driving is entrusted to high school boys, but when this is done care should be exercised to select only those who are known to be reliable. Generally adults are preferable.

The success of transportation depends largely upon the character of the driver. While the pupils are in his care, his authority must equal that of the teacher in the classroom. Pupils should be permitted to enjoy themselves while enroute to school; but no rowdyism or vulgarity should be tolerated. Under proper supervision, pupils in the school wagon, truck or launch are in a much safer moral atmosphere than those who walk unprotected.

Experience has proved that drivers should be under bond. Each school district should make a contract with its drivers to empower its school board in enforcing maintenance of schedule and the proper care of school children.

Comfort must be considered, no matter what the mode of transportation. The vehicle must be strongly built, safe and warm. If a wagon or truck is used, it should be enclosed as protection against accidents. It must not be overcrowded. Cushioned seats should be provided for every pupil, and the conveyance should be provided with heavy springs. Heat, by means of foot warmers, is necessary during cold weather.

The wagon should keep to the main roads as much as is possible and no attempts made to call at isolated houses. But some plan of transportation should be worked out for children who live a great distance from the

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regular transportation route. At cross roads where pupils wait daily for the wagon, shelter should be erected to protect them from rain. Manual training classes could build such shelters at very little expense to the district.

The question of children walking to the bus line is a live one. In many cases parents have objected to their children walking even a short distance to the bus line; but these objections have been met by explaining that if there were no bus lines children would be compelled to walk much farther.

It is well to remember that the more direct the route, the less opportunity will there be for exposure during bad weather or for misbehavior due to restlessness.

In districts where transportation is ordinarily unnecessary, it should be provided in stormy weather, especially during heavy snowfalls.

All school districts are urged to recognize this fact: Cheap transportation is worse than none and is certain to result in complaints and trouble, if not in serious accidents. The best transportation, considering the health and welfare of the children, is the most economical to the district.

While horse-drawn vehicles and motor trucks are found to be the best means of transportation in most of the consolidated districts where it is necessary to provide transportation, some districts are so situated that pupils must depend upon street cars, railroads, gasoline launches and even rowboats. Grays Harbor county recently furnished instances where railroad fare was furnished three children of one family, and street car tickets provided for other school children. Mason county reported one district that paid a man fifty cents a day to row school children across a little cove. In some mountainous districts the pupils ride to school on their own ponies. One district in Clarke county hires two launches to bring pupils to school.

## PARTIAL SUMMARY OF HOT LUNCH QUESTIONNAIRE TO JANUARY 22, 1920.

Out of 121 schools reporting to date on hot lunch work, 63 are serving a hot dish at noon. Fourteen schools serve all the year, three schools serve during cold weather, two serve eight months; number serving six months or under are: Four for six months, ten for five months, fifteen for four months, ten for three months, five for two months.

### Finances

Two schools are financed by school directors, one by parent-teacher association, one by school entertainments, six by donations and seven by a combination of all four plans. Forty-six schools make a charge to pupils to cover expenses, ranging from two cents to ten cents per meal. Two schools charge 15 cents per week, one 25 cents for six weeks, one 35 cents per month and one 80 cents per month.

Complete returns will be published in the next biennial report.

### Provision for Doing the Work

Teachers and pupils do the work in eighteen schools; the pupils do it alone in eleven schools; in two schools the pupils are paid for service, and five schools hire a woman to do the work. Committees from the P. T. A.

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do the work in one school. In seventeen schools the domestic science teacher, assisted by pupils of the cooking classes and seventh and eighth grade pupils do the work.

**Representative List of Dishes Served**

Soups, cocoa, baked potato, baked apple, macaroni, rice, puddings, mashed potato, baked beans, meat loaf, hot apple sauce, vegetable, stews.

**Stoves**

Twenty-one schools have wood ranges and fourteen schools have gas or electric plates and ranges. Eleven schools use oil stoves. Four have electric plates and five have gas plates. One school uses a heating stove and one school heats the food brought from home over a hot air register.

**Cooking Utensils, Etc.**

All schools report an adequate supply of dishes and cooking utensils except two, who report "fair."

**Kitchen**

Nineteen schools use domestic science kitchen and twenty schools have a special room fitted up as kitchen. One school uses stove in the corner of the manual training shop and one school has a stove in the hall for cooking. One school cooks on heater in the school room.

**Plan of Serving**

Twenty-six schools serve cafeteria style and one serves "military style." In nine schools the pupils are served at their desks and in fourteen schools they are served at tables. Some schools serve the pupils after they are seated, while others have them pass in line to be served and back to seats. Seventeen schools serve in domestic science room, seventeen serve in special dining room, and sixteen serve in the school room. Four schools serve in the hall, three in the basement, and one in the laboratory.

In twenty-three schools the pupils are assembled for lunch and excused at the same time. In twenty-five schools they are assembled at the same time and excused as they finish. Four schools excuse in two groups and one school in three groups.

**Supervision**

Regular teachers supervise the lunch period in thirty-eight schools and the domestic science teacher in eight schools. In three schools a woman hired for the purpose supervises the lunch period. One school reports faulty supervision, two very little and two report no supervision.

**Training in Deportment and Table Manners**

Eighteen schools report definite training in deportment and table manners and twenty-three report that no training is given. Nine schools report that the example of the teacher is followed by pupils as a training in table manners and deportment.

**Percentage of Pupils Served**

Two schools report 100 per cent served and the lowest percentage served is five per cent reported by one school. Fifteen schools report 50

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per cent or more, and thirty-five schools report between 10 and 50 per cent served.

### Attitude of Community

Of the sixty-three schools reporting hot lunch served, all but eight report the attitude of the community as favorable. There are two "passive" communities and four "indifferent" communities. In one school the teachers are opposed because of the extra work entailed. One superintendent says: "The spirit is such that we could not stop serving without complaint from the parents." Many superintendents report the cooperation of parents and others of the community in making donations or in helping with the plans.

### Items of Interest

Pupils of upper grades are taking great interest in managing this business. Election of officers is an important event. We are discovering managerial qualities in some where least expected.—Supt. E. J. Brown, Sunnyslope.

The hot lunch is conducive to better work.—Supt. F. W. Tisdale, Mukilteo.

Each child brings clean cup and spoon which he takes home to be washed. A committee of two girls washes the cooking utensils.—Supt. E. Pearl Benson, Malaga.

Pig owned by school and fed leftovers.—Supt. H. J. MacDonald, Quinault Lake.

Parents consider it of great value and help willingly.—Dorothy Stevens, Principal Mutiny Bay School, Langley, R. F. D.

Everyone in a more pleasant state of mind the remainder of the day. Better school work.—Supt. Roy W. Glass, Raymond.

Better table manners, easier supervision at lunch, pupils enjoy lunches more and take more time to them.—Supt. H. V. Hills, Republic.

Pupils willingly bring material and their health seems to be better by taking warm noonday meals.—Supt. R. G. Sabin, Curlew.

Helps in cooperation of school and home.—Edith Burman, Clover Valley School, Oak Harbor, R. F. D.

All the teachers take lunch and it has a good effect on discipline.—Supt. J. R. Moore, Othello.

Children bring donations and are paid in lunch tickets.—Supt. Wm. Van Houte, Richland.

Serve milk at recess in grade buildings. Furnished for pupils who cannot pay by home service section of the Red Cross, 1200 or 1300 half-pint bottles served daily. Takes place of hurried breakfast.—Supt. A. C. Roberts, Everett.

It has become a necessity for all children who bring lunches.—Supt. N. E. Wilson, Roy.

An increased interest on the part of the patrons in the general work of the school.—Supt. Edgar Reed, Centralia.

One hundred per cent of pupils served.—Geneva Kellogg, Principal Cornet Bay School.

Spirit such that we could not stop serving without complaint from parents.—Supt. Linden McCullough, Ellensburg.

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Each pupil brings own cup, bowl, and spoon. Our equipment is decidedly crude but it works, and the pupils seem proud and satisfied over it because each helped.—Supt. Adelina M. Smith, Riverside, Okanogan County.

Children are freer from colds and much more attentive to work.—Supt. Cora May Brown, Bickleton.

It works like a charm and does not burden anyone. One of the high school girls keeps books and sells tickets.—Supt. E. B. Grinnell, Moison.

It has much to do with increasing attendance from surrounding country. —Supt. Guy E. Dunning, Washtucna.

Served for five cents before war; increased to eight cents; discontinued now because a good lunch cannot be served for less than fifteen cents. Pupils will not supplement lunch with sandwiches brought from home, but wish a complete lunch served or none at all.—Supt. Alexander Strachan, Garfield, Whitman County.

Very indifferent. We discontinued serving hot lunch.—Armeda L. Fjellman, Principal Center School, Richardson, San Juan County.

Lunch served for five cents, cafeteria style, with assistance of teachers. Definite training in table manners and behavior is given. Seventy-five per cent of the enrolled number of pupils are served. We buy the best food at wholesale cost and add about twenty per cent for service.—Henry M. Hart, Pirncipal, Lewis and Clark High School, Spokane, Spokane County.

## SCHOOL LIBRARIES.

A bulletin of classified books for rural libraries was issued by the State Department several years ago. After the supply of these bulletins became exhausted, there was a steady demand for a suggestive list of books for rural schools where only limited funds are available for this purpose. To meet this demand, the following compilation was arranged from material submitted by leading libraries of the state:

### LIBRARY BOOKS

#### FICTION—JUVENILE

| | |
|---|---|
| Alcott | Little Men |
| Alcott | Little Women |
| Bannerman | Story of Little Black Sambo |
| Altaheler | Forest Runners |
| Barbour | Halfback |
| Burton | Boys of Bob's Hill |
| Carroll | Alice's Adventures in Wonderland |
| Defoe | Robinson Crusoe |
| Harris | Uncle Remus, His Songs and Sayings |
| Irving | Child's Rip Van Winkle |
| Jacobs | Blue Bonnet Series |
| Kaler | Toby Tyler |
| Kipling | Jungle Books |
| Kipling | Mother Goose |
| Perkins | Mexican Twins (and other "Twin" books) |
| Saunders | Beautiful Joe |
| Sidney | Five Little Peppers and How They Grew |
| Wiggin | Bird's Christmas Carol |
| Wiggin | Rebecca of Sunnybrook Farm |

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**FICTION-ADULT**

Barrie .....Little Minister
Burnett .....Secret Garden
Churchill .....Crisis
Clemens .....Tom Sawyer
Connor .....Sky Pilot
Cutting .....Little Stories of Married Life
Deland .....Awakening of Helena Ritchie
Dickens .....Christmas Carol
Donnell .....Rebecca Mary
Eaton .....Bird-House Man
Eliot .....Silas Marner
Gaskill .....Cranford
Gillmore .....Phoebe and Ernest
Henry (Porter) .....Four Million
Jackson .....Ramona
Jewett .....Deephaven
Keith .....Treasure Valley
Kipling .....Plain Tales from the Hills
Lincoln .....Mr. Pratt's Patients
Little .....Lady of the Decoration
Locke .....Beloved Vagabond
London .....Call of the Wild
Parker .....Right of Way
Rice .....Mrs. Wiggs of the Cabbage Patch
Stevenson .....Treasure Island
Tarkington .....Gentleman from Indiana
Thackeray .....Vanity Fair
Webster .....Daddy-Long-Legs
Wells .....Mr. Britling Sees It Through
Wharton .....House of Mirth
White .....Blazed Trail
Wister .....Virginian

**SOME BOOKS ON AGRICULTURE AND RURAL INSTITUTIONS**

Bailey .....Farm & Garden Rule Book
Brewer .....Rural Hygiene
Brown .....Modern Fruit Marketing
Comstock .....How to Keep Bees
Daniels .....Furnishing a Modest Home
Eckles .....Dairy Cattle & Milk Production
Ekblaw .....Farm Structures
Farmer .....Boston Cooking School Cook Book
Foght .....American Rural School
Frederick .....The New Housekeeping
Gay .....Breeds of Live Stock
Hall .....Fertilizers & Manures
Henry .....Feeds & Feeding
Hill .....Canning, Preserving & Jelly Making
King .....The Soil
Koester .....Electricity for the Farm & Home
Mitchell .....Fireless Cook Book
O'Kane .....Injurious Insects
Sears .....Productive Orcharding
Scientific American Cyclopedia of Formulas ed. by Hopkins
Tweddell .....How to Take Care of the Baby
Voorhees .....Forage Crops
Watson .....Farm Poultry

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### RURAL INSTITUTIONS

Betts ..... New Ideas in Rural Schools
Butterfield ..... Chapters in Rural Progress
Burnham ..... Two Types of Rural Schools
Carney ..... Country Life and the Country School
Culter ..... Rural School
Fairchild ..... Rural Wealth and Welfare
Foght ..... American Rural School
Hart ..... Resources of a Rural Community
Kern ..... Among Rural Schools
McKeever ..... Farm Boys and Girls
Ogden ..... Rural Hygiene
Pickard ..... Rural Education
Plunkett ..... Rural Life Problem of U. S.
Puffer ..... Vocational Guidance
U. S. Agriculture Report of Country Life Commission, 1909.
Bailey ..... County Life Movement in U. S.
Bailey ..... State and the Farmer
Perry ..... Community Center Activities

### HISTORY

Baldwin ..... Fifty Famous Stories Retold
Blaisdell ..... Hero Stories of American History
Bourne ..... Introduction to American History
Eggleston ..... First Book in American History
Elson ..... History of U. S.
Mowry ..... American Heroes and Heroism
Meaney ..... History of Washington
Schaefer ..... History of the Pacific Northwest
Drake ..... Indian History for Young Folks
Starr ..... American Indians

### TRAVEL

Carpenter ..... Geographical Readers
Chamberlain ..... How We Are Fed
Chamberlain ..... How We Are Clothed
Chamberlain ..... How We Are Sheltered
Chamberlain ..... How We Travel
Schwartze ..... Five Little Strangers

### NATURE STUDY, AGRICULTURE

Bailey ..... Handbook of Western Birds
Comstock ..... Nature Study
Coulter and Patterson ..... Nature Study
Roth ..... First Book of Forestry
Howard ..... Insect Book
Lord ..... Birds of Oregon and Washington
Taylor ..... Agricultural Economics
Winkenwurder ..... Key to Trees of Washington and Oregon
Torelli ..... Plant and Animal Children
U. S. Farmers' Bulletins.

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**MISCELLANEOUS**

| | |
|---|---|
| Allen and Cotton | Manual Training for Common Schools |
| Bancroft | Plays and Games |
| Beard | Jack of All Trades |
| Beard | Boy Scouts Yearbook |
| Dewey | Lessons on Manners |
| Dewey | Lessons on Morals |
| Roberts | Primer of Parliamentary Law |
| Morgan | Boy Electrician |
| Guleck | Hygiene Series |
| Wheeler | A. B. C. of Woodwork |
| World's Almanac | |
| Haskin | American Government |
| Rural School | |

**STORIES**

| | |
|---|---|
| Benton | Saturday Mornings |
| Anderson | Fairy Tales |
| Cooper | Last of the Mohicans |
| Dodge | Hans Brinker |
| Kipling | Jungle Book |
| Kipling | Just So Stories |
| Montgomery | Anne of Green Gables |
| Pyle | Story of King Arthur |
| Sidney | Five Little Peppers |
| Twain | Prince and the Pauper |
| Zollinger | Widow O'Callaghan's Boys |

## THRIFT EDUCATION.

In December, 1919, an intensive Thrift campaign was launched in the public schools of Washington. This campaign was the outcome of a conference held at Sacramento, California, September 30, at which time the state superintendents of Washington, Idaho, Nevada, Utah and California met in response to a call from the Federal Government to outline a plan for the consideration of inculcating Thrift as a part of the regular course of study in the public schools. And although inaugurated at an inopportune time, coming as it did on top of innumerable war drives and demands, and followed by an epidemic of influenza that proved a serious handicap, the response was more than gratifying.

The following bulletin was prepared at the Sacramento conference:

**BULLETIN**

To City and County Superintendents, Principals, and Teachers of all Public Schools:

At the call of Governor John U. Calkins, of the Twelfth Federal Reserve District, there was held in Sacramento and in San Francisco, Cal., on September 30 and October 1, respectively, a conference of State Superintendents of Public Instruction of the States of Washington, Idaho, California, Utah, and Nevada, to undertake the immediate establishment of a standardized course in thrift in all public schools, elementary and high, in the Twelfth Federal Reserve District.

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The following declaration of principles and resolutions was drawn up and signed:

**DECLARATION OF PRINCIPLES**

We are living in a period of exceptional extravagance and high prices. Never in the history of the nation has there been such waste of time, labor, money, and materials. During the war the people of America were told that thrift would win the war—that we should save food, clothing, and money. The people responded to the drives that were made, and saved, sometimes until it hurt. It is evident, however, that the practice of thrift has not carried over. On the contrary, there has been a reaction that has now reached the point of danger. We therefore feel that a concerted effort should be made to check extravagance and promote thrift as a life habit.

Thrift is the saving of four things: Time, talent, health, and money. It needs no argument to show that these things are essential in the life of the nation. The world will not be safe and stable until there is greater conservation of these things. Our nation is facing a winter of unpreparedness. Unless the prices of shoes, hats, milk, butter, eggs, potatoes, flour, fuel and other necessities are reduced, the children of the nation will suffer. At such a time it is alarming that people of small means should make extravagant and unnecessary purchases, and even anticipate their income by making such purchases on time. Children growing up under such conditions are certain to develop false ideals and form extravagant habits.

In the interest of the future citizenry of America, we, the State Superintendents of Public Instruction in the Twelfth Federal Reserve District, appeal to our people to do everything in their power to discourage and check extravagance, and, by precept and example, to aid the schools in the teaching of thrift. We urge upon school officials and teachers the necessity for the teaching of thrift as a patriotic duty and as a means of meeting this great social and economic crisis.

As a practical plan of procedure, we advocate the following steps:

First, the teaching of the principles of thrift as a regular part of the school program.

Second, the setting up of suitable administrative school machinery to enable and encourage children to invest in thrift and war savings stamps.

Third, the checking of extravagance in dress among school boys and girls, manifest in many ways, but especially in the purchase of silk hosiery, silk shirts, neckties, and expensive footwear. To this end we recommend that school boards and teachers insist upon reasonable economy and modesty in dress and we appeal to parents and pupils to cooperate in the effort to check such extravagance.

Fourth, that thrift education be regarded as a continuous process involving habit formation that must be directed and controlled outside of school as well as during school attendance.

**RESOLUTIONS ADOPTED**

Whereas, The savings of children are made in pennies, nickels, and dimes, rather than in coins of larger denominations;

Resolved, That we recommend to the Federal authorities the issuance and sale of thrift stamps of smaller denominations.

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Resolved, further, that we heartily endorse the thrift and war savings stamps movement inaugurated by the Federal Government and urge the Congress of the United States to continue and extend the present plan by passing appropriate legislation.

Resolved, That teachers in elementary and high schools, having equal training and equal experience, shall receive equal salaries.

Resolved, That we favor a larger unit of local school administration based upon natural, social, and economic grouping.

The conference was attended and the declaration of principles and resolutions was signed by the following Superintendents of Public Instruction:

Mrs. Josephine Corliss Preston, Washington; G. N. Child, Utah; Miss Edith E. Redfield, Idaho; W. E. Hunting, Nevada; Will C. Wood, California.

It was the decision of the conference that the Superintendents of Public Instruction in each state should carry the title of State Director of Thrift Education. In the opinion of the state superintendents, no work is more vital at the present moment towards the building of citizenship than the teaching and inculcation of thrift, and, ultimately, the responsibility, burden, and honor of doing so rests with you.

Since December, 1919, 75,000 copies of circular material have been distributed from the State Department among the schools of Washington.

Of exceptional interest are letters from boys and girls who recently graduated from the eighth grade, many of whom have given inspiring accounts of work done to earn money to invest in war savings stamps and liberty bonds.

A 13 year old boy in a small town in King county earned enough to invest in 20 war savings stamps and is now making regular deposits in a bank; a girl in Snohomish county has invested $60 in war savings stamps and has between $15 and $20 saved for further investment; a 13 year old boy in a Spokane county village has earned $130, all of which is invested in war savings stamps. These are but three of many such instances that prove the worth of the thrift course as planned for the public schools.

## TEN WEEKS INTENSIVE COURSE IN THRIFT EDUCATION

Thrift education was further emphasized by a ten weeks course in thrift, prepared by the Department of Education and sent to every school in the state.

The lessons were arranged so that the teacher devoted a portion of the thrift hour to giving a short talk. The pupils then gave a certain part of the program and the last twenty minutes of each thrift hour were devoted to the buying of thrift stamps. The ten lessons attempted to arouse an interest in the children for the saving of time, talent, health, and money.

A Christmas lesson was given on December 19. The children were urged to give gifts of thrift stamps, to use their gift money received at Christmas time in purchasing thrift stamps, and to earn money during Christmas vacation with which to buy thrift stamps. Each child then gave a suggestion as to how to earn money during the vacation. The last twenty minutes of the hour were used for selling stamps.

The next lesson came on January 2 and the keynote of this lesson was "Thrift Through Avoiding Needless Expense."

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The titles of the other lessons were: "Thrift Through the Care of the Body and Mind," "Thrift Through Securing and Utilizing Knowledge," "Thrift Through Simple Living," "Thrift of Time," "Thrift Through Temperance in Eating and Drinking," "Thrift Through Industry," "Thrift Through the Saving of Time, Talent, Health, and Money." The tenth lesson was in the nature of a patriotic and thrift program for the school and community.

Many of the schools were closed because of influenza. Reports were received from 167 schools. A summary of these reports follows:

### TEN WEEKS COURSE IN THRIFT EDUCATION

Number of counties reporting, 35; counties not reporting: Columbia, Jefferson, Pend Oreille, Wahkiakum; number of schools reporting, 167; number of counties reporting sales of thrift stamps, 29; total amount reported, $13,431.56.

#### Schools reporting 100 per cent response

White Bluffs, Benton county, Wallace Kellogg, superintendent.

Humptulips, Grays Harbor county, Elvis R. Eaton, superintendent.

School district No. 16, Monroe, R. No. 1, Snohomish county, Anna Breum, teacher.

Hammer, Walla Walla county, Mrs. Bertha Tompkins, Teacher.

#### Response of community

Two schools report "Excellent"; 18 schools report "Good"; 19 schools report "Fair"; 16 schools report "Poor"; 14 schools report no response from the community.

Plans followed in arranging for supply of stamps and in selling stamps to pupils.

In 40 schools the teachers bought the stamps and sold them to the pupils. In many other schools the pupils secured the stamps through local banks, post offices and rural mail carriers.

#### Some special plans used

Contests were planned dividing rooms into two divisions. Stamps were sold as soon as school opened in the morning. Lowell, Snohomish County, Mabel Rowley, Superintendent.

One of the blackboards is reserved for Thrift Sayings and reports of stamp sales showing comparison with other schools. A large Americanization thermometer registers the sales. Shorts School, Snohomish County, Kinnett Smith, Teacher.

Contests in grades; bulletin board in hall recording sales each day; very exciting toward the last as it ended so nearly in a tie for upper grades. Sixth grade, $191.25; seventh grade, $191.50; eighth grade, $193.61. Waitsburg, Walla Walla County, Wm. H. Hays, Superintendent.

Stamps placed on sale in booth in hall; poster contest with Thrift as thermometer showing increase of sales; bulletin board showing sales with names of purchasers. Concrete, Skagit County, J. W. Pritchard, Superintendent.

Each class organized with a leader who sold the stamps; interest aroused by competition among classes. Cowiche, Yakima County, Beulah K. Corey, Superintendent.

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Contests between rooms; each teacher sold stamps to pupils after each lesson. Malden, Whitman County, J. R. Logan, Superintendent.

The fifth grade store handled the sales of Thrift and War Savings Stamps. Sellick, King County, Angeline Brazee, Superintendent.

Organized Thrift societies; competition among societies. Friday Harbor, San Juan County, J. Atkinson, Superintendent.

Community programs featuring Thrift and Community Singing were given in 47 schools. Many schools were unable to hold public gatherings because of the prevalence of influenza.

Sixty-seven schools plan to follow for the remainder of the year the plan as outlined in the ten weeks' course.

**REPORT BY COUNTIES.**

| County. | Amount Sold. | No. Schools Reporting. |
|---|---|---|
| Adams | $340 03 | 3 |
| Asotin | 117 25 | 9 |
| Benton | 231 39 | 3 |
| Clallam | 22 75 | 1 |
| Chelan | 149 75 | 7 |
| Clarke | 507 24 | 4 |
| Columbia | | 0 |
| Cowlitz | 124 00 | 5 |
| Douglas | 93 50 | 6 |
| Ferry | | 0 |
| Franklin | 138 00 | 2 |
| Garfield | | 1 |
| Grant | | 1 |
| Grays Harbor | 414 13 | 8 |
| Island | 25 | 2 |
| Jefferson | | 0 |
| King | 175 56 | 11 |
| Kitsap | 290 03 | 7 |
| Kittitas | | 4 |
| Klickitat | 461 15 | 4 |
| Lewis | 5,741 23 | 10 |
| Lincoln | 53 56 | 1 |
| Mason | | 1 |
| Okanogan | 216 18 | 3 |
| Pacific | 325 36 | 3 |
| Pend Oreille | | .. |
| Pierce | 213 63 | 7 |
| San Juan | 175 51 | 2 |
| Skagit | 73 60 | 3 |
| Skamania | 55 75 | 4 |
| Snohomish | 554 94 | 13 |
| Spokane | 19 88 | 6 |
| Stevens | | 4 |
| Thurston | 20 00 | 1 |
| Wahkiakum | | 0 |
| Walla Walla | 1,165 16 | 24 |
| Whatcom | | 3 |
| Whitman | 361 73 | 3 |
| Yakima | 100 00 | 1 |
| Total | $13,431 56 | 167 |

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# COUNTY SUPERINTENDENTS' CONVENTION 1919

**ANNUAL STATE CONVENTION OF COUNTY SCHOOL SUPERINTENDENTS, OCTOBER 27-29, 1919.**

The convention of the county school superintendents of the State of Washington this year will go down in the annals of school history of this state as one of the most successful conventions ever held. Thirty-six of the thirty-nine county superintendents of this state gathered at the Hotel Hesperides in Tacoma, October 27th, to listen to and take part in a three days' program. The State Superintendent of Public Instruction presided at the meeting.

The three superintendents unable to attend the convention were: Miss Frances Gimlin, Garfield county; Mrs. Maude K. Butler, Wahkiakum county, and Mrs. Anna R. Nichols, Yakima county.

The program of the convention and the reports of the various committees follow:

Monday Noon—Luncheon.

Monday Afternoon—

Roll call. Personal greeting from each county superintendent.

"The Emergency in Education as It Applies to the State of Washington"—Superintendent of Public Instruction.

"County Trend in Education" (five minutes each)—A. S. Burrows, Miss Meighen, F. V. Yeager, W. O. Cummings, S. F. Shinkle, Miss Gilliam, Mrs. Crawford, T. W. Bibb, W. F. Martin, Miss Graham, J. F. Casebeer, M. Brinkerhoff.

"Community Center Work"—Mrs. Evelyn Spencer, Associate Assistant, State Department of Education.

Monday Evening—

Community Singing—John Henry Lyons, Leader.

"Finances"—A. S. Burrows.

Tuesday Morning and Afternoon—

"The Work of the State Department of Education"—W. G. Hummel, State Director of Vocational Education; Arthur Wilson, Assistant State Superintendent; Mrs. Addie Dickinson, Deputy State Superintendent; Mrs. Blanche Nagel, Assistant in Rural Education.

"Humane Education"—Mrs. Jennie R. Nichols.

"Overseas Education"—George E. Craig.

"Thrift Education"—Frank Carmody.

Tuesday Evening—

Community Singing.

"School Finances"—Mr. Norman Wardall, Auditor of King County.

Wednesday Morning—

"Tests and Measurements"—Ralph Swetman, G. W. Frasier, L. A. Kibbe.

"Americanization"—Mrs. Margaret Yost.

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### Thrift

We, your committee on thrift education, beg to submit the following report:

That the county superintendents of the State of Washington in convention here assembled, October 28, 1919, endorse the Declaration of Principles of Thrift Education as adopted by the state superintendents in the Twelfth Federal Reserve District and wish to recommend the following program for carrying on these principles:

That Friday morning at nine o'clock be chosen as stamp hour at school. That in the towns a representative from the local bank be present at the school at this hour to sell stamps; in the rural communities, the teacher to take charge of the sale at the same day and hour.

That uniform cards, approved by the State Superintendent, be provided by each county superintendent. This card to bear the child's name, residence and space for twenty-five punches, each space representing one cent, the spaces to be punched as the children bring their pennies during the week, but stamps given only at the hour named above.

And, further, that at this hour the Declaration of Principles of Thrift Education be discussed and that the value of saving of time, health and talent is fully as important as the saving of money.

(Signed) MABEL GRAHAM, Chairman, Skagit.
MAMIE P. JOHNSON, Pend Oreille
F. V. YEAGER, Spokane
EDITH SOPER, Pacific
CARRIE BUSHY, San Juan
CASSANDRA MESSEGEE, Thurston

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### Report of Committee on Americanization

(1) We recommend that a survey be made to determine the number of aliens, alien sympathizers and any disloyal inhabitants of the country.

(2) Further, recommend that suitable entries be required on the census sheets this year to give this information.

(3) We recommend that the principles of democracy be taught in school and out. That night schools be encouraged wherever possible for teaching of Americanism and that a Home Extension Service be established.

(4) That care should be exercised in selection of history texts.

(5) That we teach that each has a civic duty to perform; that we teach the American's creed in each school.

(6) That we stand opposed to the schools conducted in a foreign language and that all private schools be placed directly under the supervision of the State Board of Education.

(Signed) MINNIE D. BEAN, Chairman, Pierce.
E. D. HOUGHLAND, Ferry
LOWA M. CRAWFORD, Benton
MARY GILLIAM, Walla Walla
S. A. BARTLETT, Kittitas
ELVA S. EDWARDS, Jefferson

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## EDUCATIONAL CONFERENCE HELD AT OLYMPIA, MARCH 20-21, 1920

A large delegation of educators responded to the call of the State Superintendent of Schools to attend an Educational Conference at Olympia, March 20 and 21, to consider needed legislation for the common schools.

State aid otherwise known as the Barefoot School Boy Law was increased from $10 to $20 per census child giving the schools approximately $3,500,000 additional state aid annually.

The problem of higher salaries for teachers was presented to the Legislature as the reason for this large increase. The state thus assured the teachers of a greater financial future for their important work.

## SCHOOL DIRECTORS' MEETING

Following the Educational Conference, a series of school directors' meetings were held in different counties of the state. An effort was made by the State Department in cooperation with the county superintendents, to fix a schedule of salaries which applied to educational training qualifications as well as to service in the class room and community. Several counties adopted a full schedule of salaries worked out on an efficient business as well as educational basis.

This year the shortage of teachers is greatly reduced and consequently the number of emergency certificates authorized has been greatly reduced.

The county auditor, county superintendent of schools, the county treasurer, a representative from the state superintendent's office, the county assessor, and a member from the board of county commissioners, are usually included as speakers on the program at the directors' conventions.

The following counties report directors' meetings held during 1920:

1. Adams, April 10.
2. Asotin, June 12.
3. Benton, December 12.
4. Clallam, May 8.
5. Douglas, June 22.
6. Grant, April 17.
7. Grays Harbor, April 16.
8. Island, October 18.
9. King, April 14.
10. Kitsap, May 7.
11. Kittitas, April 17.
12. Lewis, May 25.
13. Okanogan, May 15.
14. Pierce, April 3.
15. Skamania, May 1.
16. Skagit, March 26.
17. Wahkiakum, May
18 Walla Walla, Dec. 6.
19. Whatcom, April 6.

## TESTS AND MEASUREMENTS

Last year the State of Washington took its own measure in its own schools by its own teachers in reading.

The State Department of Education together with the Normal School Extension Departments conducted this work. It gave us an idea of what results were being obtained in teaching children to read.

The report of this statewide effort was given at the Inland Empire Teachers Association last spring and educators of Idaho, Montana and Oregon were so interested in it that a committee was appointed by the association to work out plans of cooperation in such work in the other three states.

The State of Washington will continue to test its schools in arithmetic, spelling, writing.

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## REPORT OF THE STATE-WIDE TEST IN SILENT READING DECEMBER 8, 1919, AND OF THE REMEDIAL FOLLOW-UP WORK.

Which of all the subjects taught in our public schools is of the greatest importance in the lives of the pupils? Without exception, the answer comes quickly, "Reading." Is the teaching of reading in the schools of Washington producing the best possible results? If not, how can it be improved? These are questions that cannot be answered without careful investigation. To determine, if possible, satisfactory replies, a vigorous campaign was conducted during the year by the state department of education, the three normal schools, and the county superintendents.

The first step was the giving of a state-wide test in silent reading. Reports of the results were taken to the teachers by workers in the State Department of Education and in the extension departments of the normal schools, and conferences with the teachers were held during which the teaching of reading was discussed.

### Standard Test Given

The test used was Monroe's Silent Reading Test. The silent reading was tested instead of the oral because of the fact that by far the greater part of the reading done outside of school is done silently. Children are taught to read orally with the supposition in the minds of their teachers that this will enable them to read well silently. It was the desire of those undertaking the campaign to endeavor to discover if this theory is correct.

### Method of Giving Test

In November the following letter was sent to county superintendents of the state by the State Superintendent of Public Instruction, Mrs. Josephine Corliss Preston:

November 7, 1919.

To County Superintendents:

We shall begin the important work of Tests and Measurements in our schools with Monroe's Silent Reading Tests. Reading, our most important subject, has become a lost art in our schools and we hope by this series of tests to stimulate a greater interest in the teaching of reading, to discover the weak points in class work, and to cultivate the habit of intelligent reading on the part of our boys and girls.

I am sending you by parcel post or express, a sufficient number of the Silent Reading Tests and the Class Record Sheets to supply the schools of your county outside of the schools of thirty or more teachers. Please send each teacher or principal the number needed for his school before the date of the test, which is December 8, 1919. You will note that Test I is for the third, fourth and fifth grades, and that Test II is for the sixth, seventh and eighth grades. There is a Class Record Sheet for each teacher and instructions for conducting the test are given on each sheet. This number is based on the 1918-19 enrollment, and I shall send more if you need them.

The papers are to be returned to the county superintendent within three days after the test is given and sent by him to the Extension Department of the Normal School for his district. The counties assigned to the different Normal Schools are named on page 67, Bulletin No. 33, State Board of Education, a copy of which is presumed to be on file in your office.

The Extension Departments of the Normal Schools will score the papers and make tabulations of the results and the State Department of Education will send reports to county superintendents for distribution to teachers. The Normal Schools plan to finish this work by January 31, 1920, and I wish to suggest that county superintendents devote the month of February to meetings with

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groups of teachers for the purpose of discussing the results of this survey and planning for the work in reading for the rest of the school year.

In sending papers to Normal Schools, please arrange by district with teacher's name, district number, and name of school on each Record Sheet and on each pupil's paper. A directory of teachers and schools should be enclosed for the convenience of those reviewing the papers.

A circular letter from county superintendent to teachers at the time of sending the tests would be helpful.

As this is to be a state-wide survey, the success of the undertaking depends upon the cooperation of all county superintendents and I shall appreciate your assistance in the work.

Very truly yours,

SUPERINTENDENT.

At nine o'clock in the morning of December 8, 1919, the test was given. Each child was supplied with a copy of the test, printed as a booklet of four pages. The test consists of a series of short paragraphs or stories, with a question based on the content, following each paragraph. After reading the first paragraph until he understood it, the child was to write the answer to the question, and proceed to the next paragraph. He worked for five minutes and then the papers were collected. They were sent by the teachers to the county superintendents, and by them to the three normal schools of the state.

### Method of Scoring

Where standard tests have been given in other places, it has been the custom for the teachers to grade the papers themselves and report the results. But those who have investigated this method of scoring, find that where it is done the scores are uniformly higher than where the grading is done by disinterested strangers. The teacher cannot resist the temptation to "boost" the scores of her pupils. To make this test uniformly fair, the papers were scored by normal school students who have received training in the technique of tests and measurements. In this respect, this test is entirely unique. The results are comparable to no other standards, because no other standards have been derived in this way.

Each paper was given a rate and a comprehension score. Each question in the test has an assigned rate and comprehension value. These values were determined by Dr. Monroe, the author of the test, by giving the test to many children and noting the time used and the degree of difficulty of each question as shown by the proportion of correct and incorrect answers. The rate score of each paper was found by taking the sum of the rate values of all the exercises attempted by the pupil. The comprehension score was determined by adding the comprehension values of the exercises correctly answered.

The rate score shows the number of words read per second during careful reading. The comprehension values assigned to each question are very different from those given to questions in an examination. They are usually a whole number and a decimal, as 2.8, 3.5, 4.8. This gives the possibility of a great variation in the comprehension scores on the papers.

Following are two sample paragraphs with questions and rate and comprehension values. The first was taken from Test No. 1, which was

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given to grades 3, 4, and 5, and the second is from Test No. 2, given to grades 6, 7, and 8.

| Rate Value 7 | A crab who lived in a sand-hill was sitting at his door in the sun eating a rice cake. An ape went by, carrying an orange seed.<br><br>Where did the crab live?..... | Comprehension Value 1.5 |
|---|---|---|
| Comprehension Value 3.4 | The dog lay down. The rooster flew to the top of a tree and the cat climbed to one of the branches. Before they went to sleep the rooster saw a light in the forest. He called to his friends.<br>Where was the light the rooster saw? Draw a line around the word that tells where.<br>sky house barn wagon forest | Rate Value 12 |

The results of the papers scored by each of the normal schools were sent to the State Department of Education, and here the results were compiled and tabulated.

### State Rate Distribution

The following table shows the state distribution of the rate scores. The numbers in the small squares indicate the number of children. They are listed by grades in the columns marked "III" to "VIII" and by score value on the lines marked "8" to "141" for Test I in grades 3, 4, and 5, and "5" to "146" for Test II in grades 6, 7, and 8. For example, 135 in column "IV" and on line "127" means that 135 children of the fourth grade had a rate score of 127 words per minute.

The total number of children who took the test was 49,049, and the totals by grades are shown on this diagram.

Below these totals are given the state medians by grades. The term "median" means the middle score of the group, with as many scores above it as below in an odd-numbered class, or midway between the two middlemost scores in an even numbered class. It closely corresponds to the term average.

TABLE 1.

| WORDS PER MINUTE | GRADE | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | III | IV | V | Words | VI | VII | VIII | Total |
| 141 | 88 | 288 | 612 | 146 | 990 | 1,246 | 1,484 | ..... |
| 127 | 32 | 135 | 354 | 133 | 334 | 436 | 584 | ..... |
| 118 | 42 | 193 | 383 | 119 | 602 | 744 | 787 | ..... |
| 108 | 79 | 202 | 541 | 108 | 616 | 732 | 757 | ..... |
| 98 | 147 | 543 | 936 | 98 | 1,188 | 1,346 | 1,229 | ..... |
| 87 | 307 | 847 | 1,274 | 81 | 1,407 | 1,302 | 1,150 | ..... |
| 76 | 359 | 858 | 1,021 | 69 | 1,197 | 1,038 | 844 | ..... |
| 67 | 585 | 1,202 | 1,133 | 54 | 888 | 644 | 356 | ..... |
| 59 | 590 | 890 | 803 | 43 | 569 | 325 | 204 | ..... |
| 54 | 497 | 615 | 467 | 31 | 220 | 150 | 62 | ..... |
| 44 | 1,387 | 1,210 | 595 | 27 | 78 | 42 | 23 | ..... |
| 37 | 700 | 483 | 228 | 19 | 45 | 22 | 10 | ..... |
| 31 | 1,191 | 557 | 187 | 12 | 20 | 5 | 6 | ..... |
| 22 | 825 | 269 | 65 | 5 | 28 | 7 | 1 | ..... |
| 15 | 473 | 118 | 32 | ..... | ..... | ..... | ..... | ..... |
| 8 | 717 | 157 | 54 | ..... | ..... | ..... | ..... | ..... |
| Total | 8,019 | 8,627 | 8,685 | ..... | 8,182 | 8,039 | 7,497 | 49,049 |
| Median | 45 | 67 | 84 | ..... | 94 | 102 | 107 | ..... |



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### State Comprehension Distribution

The next table shows the distribution according to comprehension values of the 49,049 papers. As in the other table, the numbers in the squares indicate the number of children, the columns show the distribution by grades, and the lines by scores. To make the report more compact, the score values are grouped as shown in the column marked "Score." All those whose score falls on or between 0 and .9 are listed on the first line, those on or between 1 and 1.9 on the second, and so on. For example, 218 in column "VII," line "7-8.9" means 218 seventh grade pupils made a comprehension score of from 7 to 8.9.

Below the distribution are given the state medians by grades. These state medians are useful and interesting as a standard with which to compare the various medians of divisions of the state. But because of the method used in scoring the papers, no comparisons can be made by means of these results of the efficiency of the children of the State of Washington as compared with the children of other states.

TABLE 2.

| SCORE | GRADE | | | | | | |
|---|---|---|---|---|---|---|---|
| | III | IV | V | VI | VII | VIII | Total |
| 45-46 | | | | 52 | 102 | 198 | |
| 40-44.9 | | | | 147 | 258 | 369 | |
| 35-39.9 | | | | 281 | 407 | 585 | |
| 30-34.9 | 18 | 69 | 228 | 451 | 626 | 742 | |
| 27-29.9 | 23 | 109 | 331 | 382 | 522 | 609 | |
| 24-26.9 | 31 | 156 | 381 | 558 | 709 | 835 | |
| 21-23.9 | 48 | 236 | 568 | 647 | 782 | 764 | |
| 18-20.9 | 88 | 461 | 840 | 1,096 | 1,293 | 1,173 | |
| 15-17.9 | 184 | 724 | 1,284 | 1,225 | 1,119 | 901 | |
| 13-14.9 | 223 | 768 | 1,120 | 848 | 652 | 466 | |
| 11-12.9 | 346 | 924 | 1,032 | 786 | 549 | 348 | |
| 9-10.9 | 482 | 977 | 849 | 717 | 449 | 264 | |
| 7-8 .9 | 686 | 1,011 | 711 | 408 | 218 | 116 | |
| 5-6 .9 | 1,439 | 1,315 | 671 | 264 | 151 | 77 | |
| 4-4 .9 | 725 | 532 | 284 | 184 | 92 | 40 | |
| 3-3 .9 | 478 | 278 | 99 | 19 | 11 | 6 | |
| 2-2 .9 | 1,061 | 488 | 152 | 72 | 27 | 10 | |
| 1-1 .9 | 965 | 298 | 105 | 1 | 4 | | |
| 0- .9 | 1,202 | 291 | 80 | 45 | 8 | 4 | |
| Total | 8,019 | 8,627 | 8,685 | 8,182 | 8,039 | 7,497 | 49,049 |
| Median | 4.4 | 9.2 | 13.7 | 16.8 | 19.7 | 22.3 | |

### Medians by Classes of Schools

The following tables show medians for rate and comprehension for certain classes of schools. The medians were found for schools reporting 150 pupils and over, for schools reporting 40 to 149 pupils, 20 to 39, 10 to 19, and 1 to 9 pupils. The last mentioned class represents the smallest rural schools; the "10 to 19" class, the larger one-room schools. The "20 to 39" are probably largely two-room schools; the "40 to 149," schools employing

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several teachers; and the "150 and over," schools where there is at least one teacher for each grade.

TABLE 3—RATE MEDIANS.

| | Three | Four | Five | Six | Seven | Eight |
|---|---|---|---|---|---|---|
| State medians | 45 | 67 | 84 | 94 | 102 | 107 |
| Schools reporting 150 pupils and over | 49 | 69 | 89 | 95 | 103 | 107 |
| Schools reporting 40 to 149 pupils | 45 | 68 | 87 | 96 | 102 | 107 |
| Schools reporting 20 to 39 pupils | 43 | 66 | 80 | 90 | 99 | 105 |
| Schools reporting 10 to 19 pupils | 40 | 61 | 75 | 98 | 102 | 109 |
| Schools reporting 1 to 9 pupils | 37 | 64 | 80 | 88 | 99 | 107 |

TABLE 4—COMPREHENSION MEDIANS.

| | Three | Four | Five | Six | Seven | Eight |
|---|---|---|---|---|---|---|
| State medians | 4.4 | 9.2 | 13.7 | 16.8 | 19.7 | 22.3 |
| Schools reporting 150 pupils and over | 5.1 | 9.8 | 14.9 | 18.2 | 20.7 | 24 |
| Schools reporting 40 to 149 pupils | 4.2 | 9.6 | 13.8 | 17.1 | 19.9 | 21.9 |
| Schools reporting 20 to 39 pupils | 4.1 | 9.1 | 13 | 15.7 | 19.8 | 21.4 |
| Schools reporting 10 to 19 pupils | 3.2 | 7.6 | 12 | 15.8 | 19.1 | 22 |
| Schools reporting 1 to 9 pupils | 3.6 | 8.5 | 13 | 16 | 18.6 | 22.2 |

### Conclusions From Results

It will be seen that while the high medians for speed and comprehension roughly agree, they do not correspond in every instance. Notably, the eighth grade of the class "10 to 19" has a high score for speed, but falls below the state median in comprehension.

In general, the larger schools have the higher medians. This is uniformly true of the comprehension. None of the divisions of schools of less than 50 pupils have medians above those of the state. It is very evident that the children of the smaller schools are not learning to read as efficiently as those of the larger. This might easily be used as a strong argument for consolidation.

### Reports Taken to Districts

Reports of this silent reading test were made out by districts. These reports were taken to the teachers by members of the State Department of Education and extension workers from the three normal schools. The tables were explained and conditions as shown by the reports were noted. Informal conferences followed, in which were discussed such topics as: The reasons for local conditions as shown by the report, the relative value of oral and silent reading, methods of teaching reading, what to use for supplementary reading, and where to obtain material for supplementary reading.

### Conclusions of Teachers

In these meetings, the teachers agreed that silent reading is of much more importance in the lives of the children after leaving school than oral reading, but they confessed that their teaching of reading had emphasized the oral and that they were not giving silent reading the time and attention that it deserves. They stated that they were dissatisfied with the re-

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sults, that they believed that silent reading was not being taught effectively, and were anxious to improve their methods. So while the actual results of the test could not determine this, those who were responsible for giving the test felt that the questions that had prompted the undertaking of the task had been answered by the teachers of the state.

### Helps to Teachers

To assist the teachers who realized their need of help, the normal school workers offered concrete suggestions for the improvement of the teaching of silent reading.

### For Improving Rate

It was found that the importance of the rate of silent reading has been generally overlooked. Teachers agree that it adds greatly to a person's efficiency to be able to read rapidly, and that usually the faster readers comprehend better than the slower. There are many demands in modern life for rapid reading, and a slow reader is at a constant disadvantage. There are many exercises by the use of which a teacher can enable her pupils to increase their rate of reading. Following are some helps which were offered to the teachers for the increasing of the rate of reading of their pupils.

When working for speed, use easy material, such as readers for a grade or two lower than the class. Use long selections rather than short, to enable the pupils to more quickly fall into a rhythmic rate.

Make use often of flash cards with printed words and phrases. Many games and races may be invented to make this drill more interesting.

Read a page rapidly to find all the words of one kind, as names of people, verbs, adjectives, and the like.

The children have had assigned the place where they are to begin to read, but have their books closed ready to open quickly. At a given signal, they begin to read, and stop at a signal. The teacher questions as to the amount each child has read and his knowledge of the content.

At a given signal, the children begin to read and read a definite assignment. As they read, the teacher writes on the board intervals of time as they pass, as 10 seconds, 20 seconds, 30 seconds. When each child finishes, he looks to the board and records the next interval written on the board as his record.

A selection for speed drill may be written on the board or printed on a large sheet, and covered. The uncovering is the signal for the children to begin to read.

Another exercise is for the teacher to read to the children while they have their books closed but ready to open quickly. When the teacher stops reading, the children search for the place she left off, and the first one to find it continues reading.

While working for speed, put a time limit sometimes on the study period of an assignment. Make the period for accomplishing a certain task short enough that it will require an effort to complete the work in the given time.

Probably the best results in increasing the speed of the pupils are secured when an effort is made to enlist their co-operation and get them interested and working to raise their own rates. To do this, first make a record of the rate of each pupil. Show this record, explain how important

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it is that we each learn to read at our best possible speed, and tell the children that they can do it if they try. After they have been consciously working for this for a while, make another record. Compare each child's new record with his old and note the improvement. After another interval, try again. It is important that the child try to improve on his own former record rather than reach the record of his classmates. For it is entirely impossible that all learn to read at the same rate, but it is possible for each one to find his own best reading rate and to make it a habit to read at that speed.

### For Improving Comprehension

But, it was pointed out to the teachers, if the comprehension does not keep up to the speed, it is useless to work to increase the rate. We know that the biggest thing in reading is the getting of the thought, and if this is slighted, the reading is ineffective. So it is important that the big thing in reading be made the big thing in every reading exercise. The following suggestions were offered to the teachers as a help on increasing the comprehension of their pupils.

Much reproduction should be required. Let it be done in writing or orally, in story form or in answer to questions.

### A Common Type of Reading Lesson

The following is a type of reading lesson common in our school rooms. All the pupils are supplied with similar books, and all are intently watching "the place"; while one of their number stands and reads aloud to the teacher. The children usually know the content of the lesson beforehand and even if the material is new there is no personal motive in their giving attention to the one who is reading for they are getting the thought from their silent reading. Hence artificial motives are often used. The children are allowed to watch for errors of pronunciation, inflection, and the mechanics of reading and they report enthusiastically on what they notice. They are having their attention centered on the wrong thing. For the convenience of the teacher, "losing the place" becomes a crime. Much of our poor oral reading may be a result of this kind of teaching.

### A Better Lesson

When it is necessary to use a set of books for oral reading, let the child who is reading be the only person who has an open book. He should read to the class, not merely to the teacher. He must make the thought clear to the others or he is interrupted and required to repeat. He now has a motive for good oral reading and the same time the stress is being put in the proper place, on the thought.

### Getting the Thought

Some of the reading should be from material which is new to the class. It should be suited to the age of the children and very vital to them. But one copy of the book should be used. The hearers are very anxious to get every word, and the reader has a strong desire to give it to them. This makes a profitable reading exercise.

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A teacher may find suitable material for such lessons in papers and magazines. The selections may be cut and mounted on cards, each child seeing only the part he reads to the class.

If the thought is kept as the big thing of every oral lesson, this is a help to the silent reading work. But the teachers of the State of Washington have been found to be giving an overdue amount of attention to the oral reading. This leads to slowness of rate, to emphasizing the mechanics. and inefficient silent reading. They have been blindly following a custom begun in former days under different conditions, when reading matter was scarce and those fortunate enough to own books shared them with others by reading them aloud. Then oral reading was important in the lives of people. But now conditions have changed and few read aloud very often. But still we stress the oral reading more than the silent.

### What Lessons For Oral Reading?

One reason for this is that the text books published have up to very recent times been written for oral reading. But even so, it is not necessary to have every lesson read aloud. Let the teacher ask herself in preparing for the recitation, "Can this selection best be appreciated by oral or silent reading?" and prepare her work accordingly, supplementing the basal text with the work that is most needed.

### Silent Reading For Beginners

The silent reading may be begun with the first reading lessons. It is important that the children realize from the beginning that the story is the important thing. They have as their big problem the overcoming of the mechanics of reading, yet they must not be conscious of this as their big problem, but must realize from the beginning that they are reading for the content. Action sentences make good reading material for beginners. Such directions as "Run to the window," "Skip to the window," "Hop to the window," "Hop to the door," "Hop to me," "Run to me," "Jump to the table," make a good basis for many lessons, and may be changed and elaborated upon indefinitely. The children read silently and perform the action indicated. They are reading silently for thought very definitely, and it is very vital to them.

Another exercise is for the children to answer written or printed questions without reading them aloud.

They should early read stories silently for reproduction and dramatization.

Let much of the seat work be illustrations for reading lessons. Use pencil, colored crayons, paints, scissors, plasticine, and clay for this work.

Every first grade should be well supplied with many attractive books which are now published for beginners in reading. Let the children read them silently during free periods, take them home, learn to read stories from them to the class, and come to love them through being intimately associated with them.

### Silent Reading Exercises in Intermediate and Grammar Grades

Investigators believe that much intensive work in silent reading should be done in the intermediate grades. Ordinarily this is delayed until the upper grades if stressed at all. But by the time children reach the seventh

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grades they should be proficient silent readers because they have reached the age when they have about attained to the silent reading rate which will probably be theirs for life, and because silent reading is a very necessary tool in upper grade work. The following exercises were suggested as centering the attention on the content while reading silently:

Study a lesson to make a summary of it.

Make an outline of the selection.

Find the central thought.

Find the topic sentences.

Name the chapters of a book if they are numbered. If they are already named, find other titles as appropriate.

Make a list of questions answered in the lesson.

Make a study of the difficult words.

Assign special references in geography, history, etc., to be reported to the class.

Make reports on current events.

Give reports on books read.

Prepare original plays or dramatizations.

**Material Important**

Let the teacher give much attention to the reading of her pupils outside the regular work. Keep a record of the books read for encouraging some to read more, others less, and to raise the standards of reading.

Let good books be of easy access to the children, on attractive tables or in open bookcases. Let some school time be given over to free reading guided by the teacher. A reading club may arouse interest and enthusiasm.

The supplementary books and library books are the teachers' greatest helps in teaching silent reading. She must make it her business to secure a good supply of these. They should always be chosen for content, must be interesting to the pupils and the kind that will make for the pupil's growth.

**To Supply Reading Material.**

To make more reading material available for each pupil, instead of ordering supplementary books in sets of sufficient numbers to supply a class, the same number of different books might be ordered for practically the same outlay of money, thus affording the reading of as many books as there are pupils in the class instead of just one.

The library of a large school may be made more available to all the rooms than it usually is by dividing the books among the rooms according to their suitability. Or they may be passed from room to room as needed.

In a small school or individual rooms, libraries may be secured where they might otherwise be lacking by borrowing books from the children's homes or from the neighborhood. Good books may be had from the state circulating library, and in some parts of the state from the county circulating library.

To supplement the school's supply of reading matter, the teacher may supply her room with booklets and pamphlets that may be had without cost. In this list are the United States government publications, the state publications, railroad advertisements of sections of the country, commercial club books, and various advertising materials, notice of which is given in current magazines.

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In addition to these, a teacher may make a personal collection of material suitable for supplementary reading. She should watch the magazines and newspapers for suitable stories and interesting items, and mount them in books or on cards. The children will help in this work.

Much of the written language work could be used for silent reading. Such exercises as "Guess Who" and "Guess What" descriptions could afford good silent reading lessons. The best original stories could be saved from year to year. Pupils in the upper grades may write stories for the little folks, illustrating them and binding them in books.

Even the catalogs afford good material for silent reading exercises. For instance, interesting pictures could be cut from a catalog and placed in an envelope. In another envelope could be placed the descriptions that belong to the pictures. The exercise is to fit the description to the picture.

A wide awake teacher who is interested in the subject of silent reading will find many and various opportunities to teach it and to add to her reading material and to that of her school.

It is hoped that because of this investigation that the teachers will cooperate with the State Department of Education, the normal schools, and the county superintendents in the increasing of our efficiency in the teaching of silent reading.

RALPH W. SWETMAN,
Chairman State Committee on Tests and Measurements.

## SUMMARY OF CONFERENCES IN SILENT READING.

**Evelyn Spencer, Field Assistant, State Department of Education.**

### ASOTIN COUNTY.

| Date. | Place. | Teachers Present. |
|---|---|---|
| April 10, 1920 | Clarkston | 34 |

### COLUMBIA COUNTY.

| | | |
|---|---|---|
| April 12, 1920 | Dayton | 20 |
| April 12, 1920 | Star | 2 |
| April 12, 1920 | Hunterville | 2 |
| April 12, 1920 | Turner | 3 |
| April 12, 1920 | Starbuck | 8 |

### GARFIELD COUNTY.

| | | |
|---|---|---|
| April 14, 1920 | Pomeroy | 10 |

### CHELAN COUNTY.

| | | |
|---|---|---|
| April 19, 1920 | Cashmere | 30 |
| April 19, 1920 | Wenatchee | 31 |
| April 20, 1920 | Chelan | 33 |

### OKANOGAN COUNTY.

| | | |
|---|---|---|
| April 21, 1920 | Molson | 6 |
| April 21, 1920 | Oroville | 20 |
| April 22, 1920 | Loomis | 3 |
| April 22, 1920 | Tonasket | 13 |
| April 23, 1920 | Riverside | 10 |
| April 23, 1920 | Omak | 10 |
| April 23, 1920 | Okanogan | 12 |
| April 24, 1920 | Brewster | 7 |
| April 24, 1920 | Pateros | 3 |

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**DOUGLAS COUNTY.**

| | | |
|---|---|---|
| April 27, 1920 | Waterville | 22 |
| April 28, 1920 | Withrow | 11 |
| April 29, 1920 | Bridgeport | 10 |
| April 29, 1920 | Mansfield | 10 |
| April 30, 1920 | East Wenatchee | 5 |

Total number of meetings, 24. Total number teachers present.....315

**SUMMARY OF CONFERENCES IN SILENT READING.**

**Sophia R. Fowler, Extension Secretary State Normal School, Ellensburg.**

**LEWIS COUNTY.**

| Date. | Place. | No. Teachers Present. |
|---|---|---|
| April 8, 1920 | Onalaska | 4 |
| April 9, 1920 | Napavine | 10 |
| April 9, 1920 | Dryad | 14 |
| April 10, 1920 | Chehalis | 12 |
| April 12, 1920 | Vader | 5 |
| April 13, 1920 | Pe Ell | 7 |
| April 13, 1920 | Forest | 8 |
| April 14, 1920 | Toledo | 4 |
| April 15, 1920 | Mossy Rock | 2 |
| April 16, 1920 | Mineral | 9 |
| April 16, 1920 | Morton | 10 |
| April 17, 1920 | Adna | 20 |
| April 17, 1920 | Klaber | 9 |

**PACIFIC COUNTY.**

| | | |
|---|---|---|
| April 19, 1920 | Walville | 2 |
| April 19, 1920 | Frances | 4 |
| April 19, 1920 | Lebam | 8 |
| April 20, 1920 | Menlo | 6 |
| April 20, 1920 | Raymond | 20 |
| April 21, 1920 | South Bend | 10 |
| April 22, 1920 | Nahcotta | 5 |
| April 22, 1920 | Ilwaco | 10 |
| April 23, 1920 | Naselle | 6 |
| April 23, 1920 | Knappton | 2 |

**PIERCE COUNTY.**

| | | |
|---|---|---|
| April 26, 1920 | Eatonville | 20 |
| April 27, 1920 | Buckley | 8 |
| April 28, 1920 | Roy | 7 |
| April 28, 1920 | Sumner | 4 |
| April 29, 1920 | Gig Harbor | 12 |
| May 1, 1920 | Tacoma | 50 |

**COWLITZ COUNTY.**

| | | |
|---|---|---|
| May 3, 1920 | Woodland | 6 |
| May 4, 1920 | Carrols | 2 |
| May 4, 1920 | Kalama | 10 |
| May 5, 1920 | Ostrander | 2 |
| May 6, 1920 | Silver Lake | 6 |
| May 6, 1920 | Kelso | 10 |

**WAHKIAKUM COUNTY.**

| | | |
|---|---|---|
| May 10, 1920 | Cathlamet | 6 |
| May 11, 1920 | Skamakawa | 4 |

Total number of meetings, 37. Total number teachers present.....334

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**EXTENSION DEPARTMENT, STATE NORMAL SCHOOL, CHENEY.**

**Between April 10 and May 20, the following meetings were held in Eastern Washington. They were attended by superintendents, principals, school boards, and interested citizens.**

| County. | Meetings. | Attendance. | Rural Schools. |
|---|---|---|---|
| Walla Walla | 8 | 140 | .. |
| Franklin | 5 | 68 | .. |
| Grant | 10 | 115 | 3 |
| Lincoln | 8 | 123 | 3 |
| Spokane | 1 | 60 | .. |
| Spokane (1-8 room schools) | 24 | 53 | .. |
| Miss Fitzgerald. | | | |
| Adams | 4 | 65 | .. |
| Whitman | 7 | 186 | .. |
| Pend d'Oreille | 3 | 38 | .. |
| Ferry | 1 | 15 | .. |
| Stevens | 8 | 83 | .. |
| Mrs. Yost. | | | |

**NAMES OF PLACES WHERE MEETINGS WERE HELD.**

**Pend d'Oreille County.**

Newport
Usk
Ione

**Ferry County.**

Republic

**Whitman County.**

Pullman
Colfax
Rosalia
Garfield
Endicott
St. John
Oakesdale

**Adams County.**

Ritzville
Washtucna
Ralston
Lind

**Stevens County.**

Colville
Marcus
Daisy
Hunters
Chewelah
Springdale
Northport
Meyers Falls

Mrs. Yost.

**Walla Walla County.**

Walla Walla (2 meetings and a large round-table conference)
Prescott (2 meetings)
Waitsburg (2 meetings)
College Hill

**Franklin County.**

Pasco (2 meetings)
Eltopia
Connell
Kahlotus

**Grant County.**

Quincy
Ephrata
Cooley City
Hartline
Wilson Creek
Marlin
Ruff
Wheeler
Neppel
Warden
Three one-room schools

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**EXTENSION DEPARTMENT, STATE NORMAL SCHOOL, BELLINGHAM.**

**The following schedule was worked out for the Bellingham district by Mr. L. M. Kibbe, Extension Director.**

**Schedule of follow-up meetings for the improvement of the teaching of reading, in the Bellingham Normal Extension District:**

**San Juan County.**

East Sound, Friday, April 23, 7:30 P. M.
Friday Harbor, Saturday, April 24, 1:30 P. M.
Miss Nellie Lee.

**Island County.**

Langley, Saturday, April 24, 10 A. M.
Coupeville, Saturday, April 24, 1:30 P. M.
Miss Hope Mowbray.

**Clallam County.**

Port Angeles, Saturday, April 24, 1:30 P. M.
Miss Florence Fridenberger.
Sequim, Saturday, April 24, 1:30 P. M.
Miss Ruth Bell.

**Jefferson County.**

Port Townsend, Saturday, April 24, 1:30 P. M.
Miss Eleanor Gray.

**Grays Harbor County.**

Meetings to be arranged by Miss Lota King.

**Kitsap County.**

Port Orchard, Saturday, May 1, 10 A. M.
Bremerton, Saturday, May 1, 2 P. M.
Dr. I. E. Miller.

**Mason County.**

Shelton, Saturday, May 1, 10 A. M.
E. J. Klemme.

**Skagit County.**

Mount Vernon, Saturday, April 24, 1 P. M.
Miss Catherine Montgomery.
Mount Vernon, Saturday, May 1, 1:30 P. M.
V. H. Hoppe.

**Whatcom County.**

Bellingham, Saturday, May 8, 1:30 P. M.
Dr. I. E. Miller.

**Snohomish County.**

Everett, Saturday, April 24, 1:30 P. M.
V. H. Hoppe.
Monroe, Saturday, May 1, 1:30 P. M.
Arthur Kolstad.
Arlington, Saturday, May 8, 10:00 A. M.
E. J. Klemme.

**Thurston County.**

Olympia, Saturday, April 24.
Miss Gertrude Earhart.

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Owing to the fact that many schools were closed it was found impossible to have the meetings as originally planned. Meetings were held at the following places:

Thurston County—Olympia.
Snohomish County—Monroe, Everett, Stanwood.
Mason County—Shelton.
Whatcom County—Bellingham.
Skagit County—Mount Vernon.
Island County—Langley and Coupeville.
Jefferson County—Port Townsend.
Clallam County—Port Angeles.

It was decided to postpone the Grays Harbor County meetings until the institute in September.

## STANDARDIZATION OF SCHOOLS IN THE STATE OF WASHINGTON

Mrs. Josephine Corliss Preston, State Superintendent.

(Reprint from "The American School," June, 1920)

What does standardization of schools mean? Removing the subject from the realm of the technical and speaking in the terms of human interest. a standard rural school in the State of Washington is the center of community interest, where teachers, pupils, directors, and friends meet together, become better acquainted and talk over the things that make the grounds more beautiful, the equipment more useful, the instruction more practical and the association together more enjoyable and beneficial.

All great men and women have a certain goal to which they are steadily climbing and all great persons have a certain aim in life. This is the psychology of the standardization of schools to become a standard school, the school directors, the teachers, the tax payers, and every one in general working together for a common goal. Greater things are accomplished than ever before through co-operation and barren school grounds blossom into flowering gardens and broken down equipment is transformed into useful playground apparatus, dilapidated unsanitary school buildings are replaced by structures which are the pride and joy of every one in the school district.

Standardization of rural schools in this state was emphasized in the summer of 1917 when the printed standard rating cards were prepared and printed by the State Department of Education. A few county superintendents had systems already in use for checking general conditions and equipment in their respective counties. It was found upon comparison, that these plans differed so little in essential features from the plan proposed by the State Superintendent of Public Instruction that when the cards were sent out they were accepted by every county superintendent. There has always been an acknowledged need for the standardized rural school.

One of the standard rating cards used in this state follows:

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**STANDARD RATING CARD—WASHINGTON RURAL SCHOOLS.**

I. BUILDING.

| | | Maximum Points | Allowed by Co. Supt. |
|---|---|---|---|
| 1. | Fifteen square feet of floor space and two hundred cubic feet or air space for each pupil | 2 | .... |
| 2. | Ventilated by satisfactory system | 5 | .... |
| 3. | Ceiled or plastered and no leaks | 1 | .... |
| 4. | Paint outside and inside in first class condition | 2 | .... |
| 5. | Vestibule and good doors, furnished with locks and keys | 1 | .... |
| 6. | No broken windows | 2 | .... |
| 7. | Windows one-seventh of floor space | 2 | .... |
| 8. | Windows on left and rear of pupil only | 5 | .... |
| 9. | Windows well supplied with good shades | 1 (20) | .... |

II. EQUIPMENT.

| | | Maximum Points | Allowed by Co. Supt. |
|---|---|---|---|
| 1. | Patent desks of at least three sizes | 1 | .... |
| 2. | Patent desks, if single | 1 | .... |
| 3. | Teacher's desk | 1 | .... |
| 4. | Good blackboard, fitted with chalk-troughs, suitable crayons and erasers, at least 16 linear feet per room | 1 | .... |
| 5. | Ample equipment for primary work | 2 | .... |
| 6. | Library approved by county superintendent | 3 | .... |
| 7. | Framed pictures on the walls | 1 | .... |
| 8. | Suitable dictionary, maps, globes, charts, weights, measures, and other appliances | 1 | .... |
| 9. | Good water supply and covered water cooler, with spigot, and individual drinking cups or sanitary bubbler and sanitary towels | 5 | .... |
| 10. | Buildings and equipment clean and well kept | 3 | .... |
| 11. | United States flag, not less than 4 by 6 feet | 1 | .... |
| 12. | Musical instrument, free text-books, teacherage and playground equipment | 4 (24) | .... |

III. GROUNDS.

| | | Maximum Points | Allowed by Co. Supt. |
|---|---|---|---|
| 1. | Two sanitary closets (separate) or two clean ordinary outside toilets | 1 | .... |
| 2. | Fenced playground of at least one acre | 1 | .... |
| 3. | Supervised play provided for (baseball, basketball, tennis, etc.) | 2 | .... |
| 4. | School garden or trees | 2 | .... |
| 5. | Condition of grounds | 1 | .... |
| 6. | Suitable supply of fuel, and shelter for fuel and horses | 1 (8) | .... |

IV. COMMUNITY ACTIVITIES.

| | | Maximum Points | Allowed by Co. Supt. |
|---|---|---|---|
| 1. | Represented in Boys' and Girls' Agricultural and Industrial Clubs at county or state fair | 4 | .... |
| 2. | Represented by other exhibit at district, county or state fair | 4 | .... |
| 3. | School literary society, spelling contest, or other social gathering once each week for at least three months | 4 | .... |
| 4. | Hot lunch, home credit work, co-operation with other schools and medical inspection | 4 (16) | .... |

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V. THE SCHOOL.

| | | Maximum Points | Allowed by Co. Supt. |
|---|---|---|---|
| 1. | Full, neat and accurate school register | 1 | .... |
| 2. | One teacher for every 30 or fewer pupils enrolled | 1 | .... |
| 3. | All teachers with first or higher grade certificate | 1 | .... |
| 4. | Teachers retained for second year, or longer | 3 | .... |
| 5. | Daily program posted in room and followed | 1 | .... |
| 6. | Teacher's manual on desk | 1 | .... |
| 7. | School visited by all directors | 3 | .... |
| 8. | Homes of all pupils visited by teacher | 3 | .... |
| 9. | Work in seed testing, school savings bank, nature study, sewing, domestic science, manual training, current events, original work by teachers or pupils, attendance averaging 90 per cent or better and special program for special days | 10 (24) | .... |

VI. OTHER GOOD POINTS.

| | | Maximum Points | Allowed by Co. Supt. |
|---|---|---|---|
| 1. | Teacher's cottage or | 2 | .... |
| 2. | Good boarding place | 2 | .... |
| 3. | Work done in illiteracy | 2 | .... |
| 4. | | 2 (8) | .... |

**Directions For Rating**

It will be noted that some of the points above are absolute, while others are left to the discretion of the county superintendent. Schools scoring between 90 and 100 are rated at A1 75 to 90, B 60 to 75, C 45 to 60, D and below 45, E. Note the rating space at the head of the card. Prefix to the letter the length of the session in months, and place as exponent the number of teachers employed. Thus, 8B2 means a school of B rating with an eight months' term and two teachers.

Every August the State Superintendent of Public Instruction sends out an earnest appeal in the form of a letter to the various boards of school directors in the state as a means of helping the respective county superintendents to secure "improvement" features for their school districts. In this way, attention is called to the necessary provision for the school at the time when the Board of Directors of the respective districts are making up their annual budget. The sum thus set aside has cared for a wide range of needs, from replacing broken window lights to installation of water and heating systems. The response to the appeal has been general and the results highly gratifying.

A standardization conference was held in Olympia last August. This conference was typical of the spirit and scope of the standardization movement. Included among the topics discussed were the following: Junior Red Cross work, eighth grade surveys, how to deal with disloyalty existing in the public schools, food conservation, illiteracy in the state, and proposed legislation dealing with the standardization of rural schools. One of the suggestions was that the legislature should be asked to create the position of rural school inspector and provisions made for a bonus to be granted to each school that becomes standardized. This arrangement would be similar in plan to the bonuses now granted to high schools and consolidated districts.

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The standardization bulletin recently issued by King County as "The King County Supplemental Course of Study" in which the standard rating card for the state is embodied and which contains many additional features of interest and merit was on display at the standardization conference held last summer. One of the sections of the bulletin worthy of special attention was the following:

"Relating to the School Nurse"—

1. The school nurse shall make frequent visits to each school room in the county; shall make general inspections of pupils at least once a year; shall report all cases of contagious character. The school nurse shall also, when necessary, visit the houses of pupils and confer with parents concerning the welfare of pupils.

2. All unsanitary conditions or practices discovered in any school shall be reported by the nurse to the principal or teacher in charge and to the county superintendent.

3. Every school board should be provided with the Rules and Regulations of the State Board of Health.

It is well for county superintendents or teachers in the districts to list essentials to be worked for in the standardization of the various schools and to make a list of the activities of the town or community in which the teacher is located along social welfare lines. Following are a few of the suggestive points along this line which the teachers in the state have used in the last two and a half years:

### Essentials to Be Worked For

Try making a list of the activities of your own town or community along social welfare lines. The following points are suggestive:

1. Use of school buildings as evening recreation, social and educational centers.
2. Social gatherings for the entire community, entertainments, socials, community songs, lecture course, etc.
3. Equipment and supervision of school yards, public playgrounds or park spaces for play.
4. Use of same after school hours and during vacation.
5. School athletic league for boys; for girls.
6. Planned social activities for adolescents.
7. Manual training; home economics.
8. Directed vacation employment, school gardens, credit for home work.
9. Provision and supervision of vocational opportunities for boys and girls.
10. Activities of parent-teacher associations.
11. Other organizations or clubs and active child welfare work.
12. Inspection and supervision of commercialized amusements, dance halls, skating rinks, pool halls, theaters, motion pictures.
13. Improvement of appearance of town, vacant lots, streets, public buildings.
14. Community celebration of holidays.
15. Enforcement of anti-cigarette law; curfew law.
16. Any attempts to solve the problem of social morality.
17. Health protection.
18. Church, recreational or social activities.
19. Percentage of Sunday School attendance.
20. Y. M. C. A.; Y. W. C. A.
21. Boy Scouts; Camp Fire Girls.
22. Provision for wholesome recreation in homes, Farmers' Clubs in every district; boys' and girls' clubs in every district; parent-teacher associations in every community center; one-room rural schools having a lyceum course; consolidated graded schools having a lyceum course; community sings and patriotic

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rallies in every district; Junior Red Cross; modern health clubs, thrift stamps and war savings in every district; one-room rural and consolidated graded schools having hot noon lunches; medical inspection of schools by doctors; medical inspection of school by nurse; record of number of defects fund; record of number of defects remedied.

One of the leading watch words of the school teacher in working for the standardization of the rural school is "Watch for every opportunity to do larger things." It has been proved in this state many times over that the rural school teacher is the leader in the community. If there is opportunity for a two-room school house instead of one, for transportation or consolidation, the teacher should know it before any one else and should be the one to pave the way for the sentiment, without which these good things will never come the way of the rural community.

The teacher is told in this connection: "Know your district and know your people. Remember the direct need of Washington education today is for teachers who will do foundation work and that the shortest road to promotion for these same teachers will be to stay and do the construction work on the foundation that they have laid so well."

The value of the standardization system in this state has been immeasurable—the results of the last two years speak in much louder terms for the good of this system than do the mere figures on the rating cards. The system is simple. It is not a burden on either the school teacher, the county school superintendents nor the state office and it is a benefit to all.

In other words the standard rating card serves a triple purpose; it is a goal toward which teachers, directors and members of the entire community can work for the betterment of the school; it is an index to all the activities of the rural schools in the state and of great value in reference work. It calls forth the best efforts of every teacher and every community toward standardizing local conditions in homes, schools and the community as a whole.

A state with a standard rating system is rapidly working toward the zenith where efficient rural schools are located, where every one in the country shall share the same advantages as their city brothers and sisters, and where the up-to-date modern school is not a mere Utopia of a group of idealists, but a realistic asset of the progressive community.

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## STANDARDIZATION SUMMARY, 1918-1919.

| COUNTIES | No. of Districts Reporting | No. New School Buildings Voted for Last Year | Percentage of Schools Well Equipped | Percentage of Schools With Fenced Grounds | Percentage With Little or No Improved Grounds | Percentage With Natural Water Supply | Percentage with Cistern Supply | Percentage With no Water Sup'ly on Grounds | Percentage With Sanitary Toilets | No. of Schools with War Savings | No. of Teachers' Cottages Built During Year | Total No. Teachers' Cottages in County | No. of Community Halls |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Adams | | | | | | | | | | | | | |
| Asotin | 29 | | 58 | 65 | 25 | 10 | 40 | 50 | 72 | 29 | 1 | 1 | |
| Benton | 30 | | 70 | 63 | 37 | 52 | 45 | 3 | 14 | | | 2 | 3 |
| Chelan | 54 | 4 | 90 | 10 | 90 | 48 | 4 | 48 | 90 | | | 2 | 5 |
| Clallam | 41 | 1 | 90 | 85 | 15 | 85 | 5 | 10 | 20 | 22 | 4 | 11 | 7 |
| Clarke | 72 | 6 | 50 | 20 | 80 | 75 | | 25 | 20 | 97 | | 3 | 20 |
| Columbia | 40 | 1 | 50 | 25 | 75 | 90 | | 10 | 5 | 22 | | 2 | 1 |
| Cowlitz | 58 | | 62 | 70 | 30 | 62 | | 38 | | | | 1 | |
| Douglas | 100 | 2 | 10 | 20 | 80 | 30 | 50 | 20 | 5 | 75 | 2 | 3 | 1 |
| Ferry | 30 | 3 | 60 | 54 | 45 | 10 | | 90 | | | | 2 | 5 |
| Franklin | 35 | | 95 | 75 | 25 | 10 | 90 | | 70 | 30 | | 11 | |
| Garfield | 37 | | 85 | 75 | 25 | 53 | 3 | 44 | 99 | | | | 1 |
| Grant | | | | | | | | | | | | | |
| Grays Harbor | 49 | 3 | 95 | 95 | 5 | 80 | | 20 | 90 | 41 | 1 | 3 | 1 |
| Island | 16 | | 95 | 67 | 33 | 78 | | 22 | 96 | 27 | | 4 | 1 |
| Jefferson | 25 | | 50 | 32 | 68 | 68 | 12 | 20 | 100 | Majority | | 1 | |
| King | 126 | 3 | 100 | 90 | 10 | 96 | | 4 | 55 | 121 | 2 | 15 | 24 |
| Kitsap | 60 | 2 | 96 | 39 | 61 | 96 | | 4 | 49 | | | 2 | 7 |
| Kittitas | 45 | | 100 | 80 | 20 | 98 | | 2 | 25 | 56 | 1 | 2 | 4 |
| Klickitat | 31 | 6 | 37 | 8 | 92 | 44 | | 56 | 72 | | 2 | 4 | 2 |
| Lewis | 32 | | 50 | 75 | 25 | 90 | | 10 | 25 | 47 | | 2 | 2 |
| Lincoln | 133 | 1 | 85 | 70 | 30 | 75 | 10 | 15 | 90 | | 1 | 4 | |
| Mason | 32 | 6 | 37 | 88 | 12 | 88 | | 17 | 20 | | | 10 | 9 |
| Okanogan | 71 | 11 | | 38 | 62 | 40 | | 60 | | | 2 | 22 | |
| Pacific | 30 | 1 | 85 | 89 | 11 | 50 | | 50 | 28 | 43 | | 2 | 2 |
| Pend Oreille | 32 | 1 | 80 | 4 | 90 | 34 | 33 | 33 | 4 | 10 | 2 | 6 | 10 |
| Pierce | 112 | 3 | 65 | 32 | 18 | 95 | | 5 | 100 | 152 | | 11 | 3 |
| San Juan | 18 | 1 | 62 | 25 | 75 | 43 | | 57 | | 6 | | | 3 |
| Skagit | 76 | 2 | 32 | 32 | 12 | 94 | 3 | 3 | 22 | 76 | 2 | 14 | 7 |
| Skamania | 24 | | 55 | 60 | 40 | 92 | 4 | 4 | 25 | | | | 1 |
| Snohomish | 72 | 2 | 95 | 84 | 6 | 75 | 25 | 10 | | Majority | | 7 | 18 |
| Spokane | 156 | 3 | 85 | 8 | 82 | 92 | 17 | 7 | 75 | | | 7 | 3 |
| Stevens | 126 | 3 | 80 | 43 | 57 | 57 | 17 | 43 | 80 | Majority | 5 | 12 | 31 |
| Thurston | 59 | 1 | 51 | 80 | 70 | 92 | | 8 | 4 | 12 | | 4 | 11 |
| Wahkiakum | 21 | | 95 | 43 | 58 | 67 | | 33 | 43 | 9 | | 1 | 11 |
| Walla Walla | 61 | 2 | 100 | 93 | 7 | 71 | 17 | 12 | | | 4 | 20 | |
| Whatcom | 58 | 2 | 85 | 70 | 30 | 100 | | | 7 | Majority | | 10 | 22 |
| Whitman | 176 | | | 75 | 25 | 70 | 15 | 15 | 20 | | | 15 | 10 |
| Yakima | | | | | | | | | | | | | |
| Totals | | | | | | | | | | | | 221 | 235 |

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## STANDARDIZATION SUMMARY, 1919-1920.

| COUNTIES | No. of Districts Reporting | No. of New School Build's Voted L'st Yr | Percentage of Schools Well Equipped | Percentage of Schools Fenced G'ds Well Equipped | Percentage With Little or No Improved Grounds | Percentage With Natural Water Supply | Percentage With Cistern Supply | Percentage With no Water Supply on Grounds | Percentage With Sanitary Toilets | Percentage Serving Hot Lunch | Percentage With Libraries Approv'd by C'ty Supt. | Percentage Retaining Teacher 2nd Year or L'nger | No. of Teachers' Cottages Built During Year | Total No. of Teachers' Cottages in County | No. of Community Halls |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Adams | 91 | ..... | 85 | 84 | 16 | 30 | 60 | 10 | 90 | 7 | 95 | 20 | 1 | 24 | ..... |
| Asotin | 29 | ..... | 75 | 52 | 48 | 30 | 10 | 60 | 14 | 5 | 24 | 5 | 1 | 2 | 1 |
| Benton | 30 | 3 | 95 | 60 | 40 | 45 | 45 | 10 | ..... | 20 | 95 | 60 | 2 | 4 | 6 |
| Chelan | 53 | 5 | 90 | 25 | 75 | 57 | 10 | 33 | ..... | 1 | ..... | 40 | 1 | 2 | 5 |
| Clallam | 39 | ..... | 95 | 24 | 76 | 90 | ..... | 10 | 37 | 6.25 | 68 | 33.33 | ..... | 3 | 4 |
| Clarke | 72 | ..... | 60 | 15 | 85 | 95 | ..... | 5 | ..... | 3 | 4 | 47 | ..... | 3 | 20 |
| Columbia | 39 | 1 | 75 | 50 | 50 | 90 | ..... | 10 | 13 | 14 | 50 | 35 | ..... | 3 | ..... |
| Cowlitz | 58 | 4 | 80 | 69 | 31 | 56 | 38 | 6 | ..... | 20 | 60 | 30 | ..... | 1 | 15 |
| Douglas | 99 | 3 | 25 | 10 | 90 | 5 | 35 | 60 | 90 | 10 | 33 | 50 | 3 | 10 | 5 |
| Ferry | 31 | 2 | 68 | 54 | 46 | 87 | ..... | 13 | 4 | 46 | 60 | 18 | ..... | 3 | 5 |
| Franklin | 32 | 2 | 95 | 75 | 25 | 10 | 90 | ..... | 10 | 75 | 80 | 20 | 2 | 13 | ..... |
| Garfield | 35 | 1 | 75 | 36 | 64 | 86 | ..... | 14 | 3 | 6 | 94 | 12 | ..... | ..... | ..... |
| Grant | 79 | 2 | 85 | 40 | 60 | 30 | 50 | 20 | 40 | 20 | 45 | 23 | 1 | 21 | 11 |
| Grays Harbor | 51 | 5 | 90 | 90 | 10 | 95 | ..... | 5 | ..... | 10 | 80 | 60 | 2 | 5 | 7 |
| Island | 16 | ..... | 75 | 35 | 65 | 40 | ..... | 60 | 5 | 40 | 95 | 40 | 1 | 4 | 1 |
| Jefferson | 23 | ..... | 90 | 10 | 90 | 5 | 5 | 90 | 5 | 3 | 95 | 70 | ..... | 1 | ..... |
| King | 125 | 10 | 98 | 85 | 15 | 93 | 2 | 5 | 40 | 36 | 98 | ..... | 3 | 18 | 24 |
| Kitsap | 57 | 4 | 80 | 50 | 50 | 88 | 10 | 2 | 10 | 5 | 35 | 50 | 1 | 2 | 20 |
| Kittitas | 44 | 1 | 50 | 25 | 75 | 95 | 2 | 3 | 25 | 35 | 40 | 32 | 2 | 4 | 3 |
| Klickitat | 31 | 1 | 9 | 75 | 25 | 80 | 10 | 10 | 75 | 10 | 25 | 40 | ..... | 4 | 3 |
| Lewis | 73 | ..... | 71 | 33 | 17 | 75 | ..... | 25 | ..... | 6 | 91 | 38 | ..... | 3 | ..... |
| Lincoln | 130 | 3 | 60 | 65 | 35 | 90 | 5 | 5 | 4 | 3 | 15 | 8 | 2 | 7 | 1 |
| Mason | 30 | ..... | 87 | 36 | 14 | 85 | ..... | 15 | 3 | 5 | 98 | 70 | 1 | 13 | 6 |
| Okanogan | 60 | 12 | 90 | 22 | 77 | 9 | 11 | 80 | 6 | 11 | 51 | 19 | 3 | 22 | 21 |
| Pacific | 29 | 1 | 35 | 90 | 10 | 59 | ..... | 41 | 28 | 28 | 68 | 25 | ..... | 2 | 2 |
| Pend Oreille | 32 | 2 | 80 | 4 | 96 | 34 | 33 | 33 | 6 | 40 | 50 | 50 | 1 | 6 | 10 |
| Pierce | 100 | 7 | 84 | 90 | 10 | 90 | ..... | 10 | 50 | 45 | 30 | 55 | 3 | 9 | 12 |
| San Juan | 17 | 1 | 6 | 6 | 94 | 18 | 6 | 76 | ..... | 6 | 6 | 12 | ..... | ..... | 5 |
| Skagit | 72 | ..... | 33 | 30 | 20 | 66 | 27 | 7 | 12 | 9 | 64 | 76 | 1 | 8 | 2 |
| Skamania | 24 | ..... | 96 | 19 | 81 | 60 | ..... | 40 | 24 | ..... | ..... | ..... | ..... | ..... | 2 |
| Snohomish | 72 | 7 | 90 | 92 | 8 | 40 | 55 | 5 | 40 | 10 | 30 | 65 | 1 | 8 | 18 |
| Spokane | 155 | 1 | 87 | 40 | 60 | 70 | 1 | 29 | 75 | 2 | 85 | 50 | 1 | 9 | 51 |
| Stevens | 124 | 4 | 59 | 47 | 53 | 70 | ..... | 30 | 30 | 16 | 52 | 32 | 1 | 12 | ..... |
| Thurston | 55 | ..... | 35 | 35 | 15 | 10 | 30 | 10 | 5 | ..... | ..... | ..... | ..... | 6 | 13 |
| Wahkiakum | 22 | ..... | 90 | 45 | 55 | 64 | ..... | 36 | ..... | ..... | 99 | 22 | ..... | ..... | 7 |
| Walla Walla | 60 | 3 | 95 | 90 | 10 | 77 | 18 | 5 | ..... | 20 | 95 | 3 | ..... | 21 | ..... |
| Whatcom | 56 | 3 | 35 | 75 | 25 | 100 | ..... | ..... | 10 | 50 | 70 | 50 | 3 | 10 | 25 |
| Whitman | 176 | 11 | 60 | 35 | 15 | 80 | ..... | 20 | ..... | 15 | 85 | 12 | 3 | 15 | ..... |
| Yakima | 161 | 5 | 30 | 77 | 13 | 90 | 10 | ..... | 55 | 2 | 85 | 70 | 4 | 11 | 6 |
| Totals | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 289 | 311 |

# AMERICANIZATION

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# AMERICANIZATION

America has often been called the melting pot of the world. But when we fail to touch the soul of the foreign born with the American spirit and ideals; when foreign colonies exist in numbers in urban centers; when even rural communities have settlement colonies not touched by the American spirit, then must we realize that the melting pot ceases to melt. We must touch the soul of the foreign born with the spirit and ideal of America if we fully solve our Americanization problem.

"I have never had such a good time before in the United States," exclaimed a little foreign woman as her dark eyes sparkled with happiness.

This was down in Island County in the State of Washington in a district where 61 per cent of the population is foreign born. The remark was made at the close of a community gathering. The little foreign woman could not go out and greet the community, she did not know exactly how to make friends, and then the community came to her.

This woman is just one of the thousands who found a friend, who found her ideal of America and who became a part of the community through the community center work which is being done throughout every section of the State of Washington. A field worker in Clarke County repeats some of the remarks at a community center gathering as follows:

"I have lived here three years and am still unacquainted with my neighbors. There is nothing to go to. The people do not call. I cannot start anything, being a newcomer. When there happens to be a meeting at the school house we all go, and there, I always make or find a friend or two."

"We came a long way to see if you could tell us how and where to get some good speakers or something of an uplifting nature for our boys and girls way up in our logging town."

In December, 1919, this message was sent to all teachers of the state:

## STAND UP AND BE COUNTED

The day has come when every school teacher in this state must stand up and be counted. Are you 100 per cent. American? Are you inculcating the highest principles and the loftiest ideals of American citizenship in your pupils? Do you realize the full responsibility that rests on your shoulders for training future American citizens? Are you able to give this message of Americanism in such terms that the children understand and carry the words home to parents who perhaps are not so thoroughly imbued with American ideals?

If so, then you are the kind of teacher that we need in our schools today. You are the type of person that should be crowding the normal schools and teacher training schools. You are the person that should be guiding the destiny of young America. If you are slighting this responsibility, there is no room for you in the public schools of our state, for you are a liability rather than an asset.

Never has there been a more urgent call for high-minded, great-hearted, thoroughly trained, 100 per cent. American instructors to drive home the vital lessons that these times hold. Never has the future of the nation been

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so entirely committed into the hands of school teachers. The lesson of patriotism, loyalty to the flag and government are the lessons taught to the young. These are the lessons which should be carried home to the fathers and mothers. Are you teaching such lessons in your school room today?

Stand up and be counted! Answer "here" to the roll call that reads "School teachers who are 100 per cent. American!"

JOSEPHINE CORLISS PRESTON,
State Superintendent of Public Instruction.

## CONSTITUTION DAY

Practically all the schools in the State of Washington celebrated Constitution Day. This newborn holiday speaks for the added influence that the schools will exert in carrying forward an Americanization program. Many of the children come from homes where the parents cannot speak the English language, or if they do speak it, have a vauge conception of exactly what America means outside of knowing the American flag and that they have enjoyed freedom here.

In practically every county seat or every town one man or woman or a committee was appointed to arrange for patriotic programs in the schools and a general program for the entire town. Talks by prominent people, explanation of the constitution, perhaps some patriotic readings and songs were on the programs.

The day's celebration was not merely a bundle of idle words—it was the popular interpretation of the constitution. The people have more or less grown away from the ideals of American government. Popular knowledge of these ideals is one of the most pressing demands of our country today.

The following societies of the state cooperated with the schools in observing Constitution Day: National Security League, Sons of the American Revolution, National Association for Constitutional Government, Sons of the Revolution, National Society Daughters of the American Revolution, Boy Scouts of America, American Rights League and the American Defense Society.

"Every day a constitution day" could well be the slogan of any school teacher as daily he or she strives to impress on the younger generation the real meaning of the constitution, the guardian of our liberties.

One of the needs in education forcibly brought out by the war is Americanization, not only of the children but of the grown people, the parents.

To meet this need the State Department has worked in cooperation with the naturalization examiner in urging county superintendents to secure from county clerks the names of applicants for naturalization and to organize classes for their instruction. The response has been gratifying. County superintendents and teachers have worked together and evening classes for the instruction of foreigners have been organized in many counties.

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## REPORTS ON AMERICANIZATION WORK

### Americanization Work in Pacific County

"There is a little school in Pacific county that works both day and night inculcating Americanism. It is known as the Oneida school and Mrs. Clara P. Stephens is the teacher. In the district there are only five families

THE DAY SCHOOL AT ONEIDA, PACIFIC COUNTY.

Miss Soper, County Superintendent, and
Mrs. Stephens, Teacher.

so the attendance is not very large, yet the patronage being from both parents and children the institution vies with anything in the state for high aim and noble purpose. In the daytime seven pupils ranging from six to sixteen are in attendance. Then two nights of each week parents of three families also attend for instruction. Even a one-year-old child of one of the families is present to learn what its tiny baby intellect can grasp.

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"The day course is concerned with that outlined by the educational department of the state; the night with similar things as well as discussions of topics which quicken the heart for Lincoln and Americanism.

"An essay that one of the adult students, who is of Finnish nativity, recently wrote truly breathes the spirit of that little school and the breadth of its ideals. The closing words of the essay are: 'The man should love

YOUNGEST IN NIGHT SCHOOL.
Oneida, Pacific County.

the country where he gets his food, but he shouldn't forget the land where he spent his childhood.' "

There are five other schools in this county conducting evening classes in Americanization. They are Raymond, South Bend, Walville, Deep River, Knappton.

Miss Edith Soper, county school superintendent, and the teachers of these schools plan the work for these adult classes. The teachers give their services freely and willingly to this work.

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Other schools which are planning to organize classes in the near future are: Naselle, Willapa, Ilwaco, Menlo, Chinook.

**Report of G. A. Russell, Superintendent of Schools, Pe Ell.**

"The school was opened primarily to assist those who were studying to become citizens, but so many men and women came asking to be permitted to attend so they might get some help in their attempt to master the English language and learn to read English that we decided to take anyone who cared to enroll. The first evening we had 19 who offered themselves for enrollment. Among this number were six women, one of whom, although she was born and raised in the United States, could not read a word.

"It surely was a great surprise to me when I learned that we have people right here in Lewis county who cannot read. Of course among the Polish people there are a great many who do not try to learn to use English. Why, I had one man who was among my star pupils who has lived in America 15 years who could not read from the first reader.

"This, I think, is the first opportunity the Polish people have had to attend such a school and they surely made good use of it. My main effort was to drive home the thought of good citizenship, and that meant ability to read and write English so they might better understand just what our government is doing to help them to be good citizens.

"We usually spent about an hour and a half in our class work taking up such easy reading as would come under their understanding. I used primers and first readers, then we had what I called a social session. This, I think, was the best part of the evenings. Each person was encouraged to talk about something which was of interest to him. Of course this conversation was carried on in English. War topics as well as local happenings were discussed. A great many of them take Polish papers and so are very well posted upon most of the leading questions of the day.

"I am planning to enlarge our scope of work next year with this class of people. My desire is to put in some work with the mothers along the line of home economics and care for children. How to prepare lunches for the child who takes his lunch to school. We have the "ice broken" now and I am hopeful of some good results next year.

"Our enrollment ran up as high as 36 and they were very regular in their attendance, begging that they might carry their books home to read. Surely there is a wide field here, and the harvest is ripe. There is one more thought I want to add. Many of the women who came night after night to this school left their little babies at home in the care of an older child and that impressed me greatly. And the men mostly are loggers who went into the woods during the day to earn their living. The Polish people are not a lazy people, but it is hard for them to put off their old way of living and take up with new things, but they are trying and that is very encouraging. These people have been ground down under the heel of the oppressor so long that it will take a long time to educate them away from it. And it is up to us who believe in the great future of the Grand Old Republic to blaze the way."

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**Report of Mrs. Clara L. Burdick, Carrolls, Washington.**

We met three times a week from the middle of November to Christmas at the school house, from eight to ten p. m. After Christmas we all met at the school house on Monday evenings. Thursday evenings Mr. Heikka met with the Southsiders at some home on the south side and I met with the Northsiders at some home on the north side of the district. My home is on the north side of the district. In February, when influenza and pneumonia raged among these neighbors, classes were discontinued. With the coming of spring and work outside (many of the men go to logging camps) it was not possible to resume classes.

During the time some of our neighbors were ill; I visited and helped where help was needed. Mrs. Preston, those visits convinced me more than anything I had experienced before that the education of our foreign-born Americans is of vital importance.

Our community lies in a logged-off section between the Cow'itz and Columbia rivers.

When we met at the school house we sang for an hour, then read, studied phonics, practiced writing or perhaps a little help in arithmetic was needed. Usually we spent a short time discussing a bit of history, civics, county or district affairs or naturalization red-tape, this all taking up another hour or a little more. Our aim was to have these meetings pleasant and informal so no one need feel ill at ease or embarrassed.

The Finnish people are very fond of music and singing and I believe in teaching English partly through the medium of songs and hymns. We planned to have several song-hours at Christmas time when I shall be at home and their teacher away for her Christmas vacation.

Last winter we had not much suitable reading material. The government textbook proved difficult for some and the school primers and first year readers too babyish. Grownups do not care for "See Baby," "See Mamma," nor "Little Bopeep." Simple history stories, geography stories, fables and even Bible stories are better. Above all illustrations. I wish you could have seen some of the young men pore over pictures of Columbus' ships, his landing and the Indians in the geography I gave them to illustrate the lesson Columbus in the government book. The interest in their faces was ample compensation when I took time to tell the story in detail and simple language as we tell it to third or fourth grade.

With the women in mind I was able to secure a home demonstrator one afternoon in April to meet the ladies of our community (District 46, Columbia Heights). The Finnish ladies nearly all turned out and would have liked to have had her come again. Later on when weather was fine I had several Sunday afternoon programs planned with speakers from Kelso but the Finnish people did not attend very well.

I realize that our work last winter was a bit haphazard. Reading reports and articles on the subject, I find that others have found the same obstacles and handicaps that we found and although we have not built a Rome I believe we laid a few foundation stones and I am eager to go on.

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## AMERICA'S GIFT TO FRANCE

### Schools to Help Erect Marne Memorial.

The Marne Monument will be given to France by America. It will express the sympathy, the love of the sister republic, Columbia, whose ideals of liberty are the same as those of France.

The cost of the statue will be $250,000, which is approximately the same sum as that which France expended on the statue of "Liberty Enlightening the World," by Frederic Auguste Bartholdi, a gift to America from the French people. The Marne statue will be nearly as large as the statue in New York harbor. It is intended to procure the money for its manufacture, transportation and erection in the same way as France obtained money for the Statue of Liberty, by small contributions from all the people. It will be "America's Gift to France."

The school children of the state have contributed to this fund as follows:

| | |
|---|---|
| Adams County | $4 18 |
| Asotin County | ..... |
| Benton County | 14 69 |
| Chelan County | 11 70 |
| Clallam County | 20 20 |
| Clarke County | 1 00 |
| Columbia County | 4 22 |
| Cowlitz County | 12 80 |
| Douglas County | ..... |
| Ferry County | ..... |
| Franklin County | 30 43 |
| Garfield County | 8 46 |
| Grant County | 71 65 |
| Grays Harbor County | 15 37 |
| Island County | 2 00 |
| Jefferson County | 11 33 |
| King County | 96 87 |
| Kitsap County | 16 22 |
| Kittitas County | 23 55 |
| Klickitat County | 11 44 |
| Lewis County | 282 21 |
| Lincoln County | 20 00 |
| Mason County | 54 70 |
| Okanogan County | 43 55 |
| Pacific County | 62 89 |
| Pend Oreille County | 17 74 |
| Pierce County | 113 48 |
| San Juan County | 29 96 |
| Skagit County | 27 54 |
| Skamania County | ..... |
| Snohomish County | 14 59 |
| Spokane County | 27 51 |
| Stevens County | 27 69 |
| Thurston County | 45 58 |
| Wahkiakum County | 33 14 |
| Walla Walla County | 110 00 |
| Whatcom County | 40 64 |
| Whitman County | 588 79 |
| Yakima County | 74 30 |
| Total | $1,440 41 |

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## ADULT ILLITERACY

Another emancipation movement is beginning to sweep our country—the emancipation of adult illiterates. There are more people enslaved in the bondage of illiteracy than were owned by the slave owners of the South before the Emancipation Proclamation of Lincoln. The slavery of the negro was physical bondage; the slavery of the adult illiterate is mental bondage.

One of the greatest evils of our country is this problem of adult illiteracy. Five and one-half millions of our people cannot read or write. These millions cannot read the country's newspapers, its history or its literature They cannot read their ballots or sign their names. Surely such a vast mass of ignorance constitutes not only a weakness but a grave menace. Of these five and one-half million illiterates only one million six hundred thousand are foreign-born. The large majority, nearly four millions, are native-born. To redeem these five and one-half million people from illiteracy—to emancipate them from their mental bondage—is an aim toward which earnest and able patriots in our country are now striving. It is worthy that we each one pledge ourselves to help in every way this move to educate those who were disadvantaged in their youth.

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# Parent—Teacher Associations

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# REPORT OF STATE PARENT-TEACHER ASSOCIATION

Yakima, Wash., December 27, 1920.

Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, State of Washington, Olympia, Washington.

My Dear Mrs. Preston: The Washington State Branch of the National Congress of Mothers and Parent-Teacher Associations appreciates this opportunity of presenting to you a report of its growth during the year 1919-1920:

June, 1919.—141 circles, 4,834 paid members.
June, 1920.—207 circles, 9,075 paid members.
Gain, 1919-1920.—66 circles, 4,241 members.

At present we have 10 councils of parent-teacher associations, 1 council of pre-school circles, 5 county divisions.

We believe the outlook for the coming year is more auspicious than ever. This assumption is based upon the fact that already 20,000 membership blanks have been called for, and it has been necessary to have printed during the last month 5,000 more for the remainder of the year, which ends July 1, 1921. We are counting on 20,000 members by that date.

The pre-school study circles, organized for the purpose of studying all problems of child nurture prior to school age and to promote training for motherhood and home-making, are proving a boon to mothers of young children as well as prospective mothers.

High school parent-teacher associations are becoming most popular since parents and teachers are awakening to the fact that through this organization the great social problems of the adolescent period can be solved. With the parents of the high school boys and girls cooperating with the teachers in developing the social instincts in the proper channels and under proper supervision many of the trying situations at present so common might be eliminated.

The legislative department of the state branch is particularly active at this time in an endeavor to get public opinion back of the bill for the Standardization of school buildings which was compiled by the chairman of the legislative department, Mrs. V. H. Miller, and endorsed by this organization at our last annual convention. This bill covers a minimum standard of hygiene, fire protection, ventilation, construction, etc., and will do much for the children of Washington if passed. It has been O. K'ed by educators, architects, health officials and others.

This department is working harmoniously with the legislative department of the Washington Education Association.

Our tenth annual convention, held at Bellingham last May, was no doubt the most successful in our history in point of numbers present and accomplishments. The interesting three-day program on "The Present Day Outlook in Education" will long be remembered by those who attended. Reports from the 20 state departments, presidents of councils and county divisions, and the splendid addresses by educators and home-makers of note inspired many to go home with new hope for the future and firmly resolved to organ-

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ize Parent-Teacher Associations in every school in their districts. Many caught the vision, as is testified by the growing membership.

The state branch is a part of the National Congress of Mothers and Parent-Teacher Associations, with headquarters in the National Education Association building in Washington, D. C. The close proximity of these two organizations has brought about a renewed understanding and helpfulness to each. The National Congress of Mothers and Parent-Teacher Associations, with its more than 200,000 paid members stands back of the state branch with its materials and prestige. Every member in the state branch is automatically a member of the national organization.

We are prepared to supply on demand, free of charge, a pamphlet on "Parent-Teacher Associations and Pre-School Circles," which contains much helpful information, constitutions, program outlines, list of a hundred loan papers, pointers to officers, and suggestions for councils and county divisions. Membership blanks are furnished any circle which plans to come into the state branch. Other valuable leaflets along this line are furnished by the national, and a complete set will be sent to any interested party.

The future is bright. The day is not far distant when every parent will feel it his and her duty to become a member of the parent-teacher association in the school which their child attends. When the 400,000 patrons in Washington reach this conclusion this will be the greatest and most powerful body of citizens. Being un-commercial, non-sectarian and non-partisan it is truly most democratic. In this commercial age it is a relief to find thousands of men and women giving of their time freely, without any monetary remuneration, to this movement for the welfare of the children. The motive back of the work is "Love," and where Love is the prime mover the results cannot but be of the higest and best.

Our state magazine, The Washington Parent-Teacher, is mailed to every member whose dues are paid in the state branch, without any further subscription price. This is one of the many services rendered and is only possible because the magazine is financed by its advertising, and all work of editing, circulation, mailing, etc., is donated by those interested in being of service to this generation of young people. The magazine is full of interesting and instructive articles pertaining to the home and school.

The state branch appreciates the help and inspiration it has received from you and your office, Mrs. Preston. The close harmony that has existed and your untiring efforts for the children of Washington have not gone unnoted by those in close touch with your work. May the coming year be equally as blessed.

Most cordially yours,

ZOA L. VARNEY, (Mrs. C. A.)
Yakima, Washington.
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# Vocational Education



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# BIENNIAL REPORT

**For the Fiscal Year Ending June 30, 1920.**

During the biennium ending June, 1920, vocational education has made a slow, but healthy and permanent growth. Important and progressive legislation has been enacted. New work has been started and additional schools have inaugurated vocational home economics courses. Agriculture is being developed on a more sound basis, and interest in this type of work is increasing. The development of evening school work is a noticeable feature of our trade and industrial work. Interest in a wider, more practical and generally helpful type of commercial instruction in high schools has been stimulated in various ways, particularly through the visit to the state office and to the schools of Mr. F. G. Nichols, Chief of the Commercial Education Service with the Federal Board for Vocational Education.

## LEGISLATION

During the closing days of the legislative session of the state of Washington, ending in March, 1919, that body passed two laws, which are destined to play a very important part in the future development of vocational education.

The first, known as Chapter 160 of the Session Laws of 1919, is "An Act providing for the acceptance of the benefits of an Act of Congress making provision for the promotion of vocational education; designating the State Board of Education as the State Board for Vocational Education; defining the duties of the State Board for Vocational Education and of the State Superintendent of Public Instruction in connection therewith; providing for vocational schools or classes in school districts of the state and making provision for reimbursement of said districts in which vocational schools or courses are maintained." This law will be found in Appendix No. 1, hereto attached.

The second, known as Chapter 151 of the Session Laws of 1919, is "An Act to provide for the establishment of Part-Time Schools and classes, and to define conditions under which attendance therein shall be compulsory." The full text of this law is hereto attached as Appendix No. 2.

## WAR EMERGENCY WORK

During the years 1917 and 1918, the war emergency work conducted by the State Board for Vocational Education was confined to the establishment of radio-buzzer classes and special classes for shipyard workers in general ship construction and in the shipyard trades. Beginning in July, 1918, plans were made for the organization in high schools of the state of evening schools to teach the mechanical trades and radio-buzzer work to service men and prospective service men.

The state board guaranteed to school districts 50 per cent reimbursement of teacher cost for these classes. The response on the part of districts was for the most part prompt and whole-hearted.

In these classes 62 teachers were employed. A total of 1288 sessions were held, and a total of 2112 men received training. The work was con-

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ducted in eleven districts, at a total salary of $5,768.60. Many other districts would have started classes had not the influenza epidemic interfered. Some had their organizations completed, ready to start as soon as the epidemic subsided. The signing of the armistice, however, made the classes unnecessary. So far as time permitted, the main purpose of these classes was accomplished, and in addition, a large number of school people secured a valuable acquaintance with voational work, which should prove of permanent benefit to the cause of vocational education.

The following types of work were given in the war training classes: Automobile repair and machine shop practice, blacksmithing, gas engineering, electrical work, radio-buzzer work and ship construction.

The following table indicates the cities organizing war emergency training classes, together with the amount of reimbursement given them by the State Board for Vocational Education:

| | |
|---|---|
| Aberdeen | $33 00 |
| Bellingham | 532 50 |
| *Colfax | ..... |
| Everett | 730 00 |
| Hoquiam | 80 50 |
| Seattle | 191 00 |
| Sedro-Woolley | 98 00 |
| Spokane | 317 50 |
| Tacoma | 796 30 |
| Walla Walla | 41 00 |
| Yakima | 64 50 |
| Total | $2,884 80 |

## VOCATIONAL WORK

**Agriculture**—Agricultural education was probably more seriously affected than any other line of instruction during the World War. This was due mainly to the fact that the work is conducted almost wholly by men of such an age and preparation as to be of value to the nation in a time of war. Many of those prepared to teach were called into war work, while those of school age were called to military service, or else to directly productive pursuits. The absence of many men rendered labor conditions difficult on the farm, and made it practically impossible for young farmers to get away for school work. During the year 1918-19, the labor shortage and the attendant high wage scale kept many from returning to their studies. However, 12 schools met the requirements in agriculture during that year and received subsidy for the work done.

**Conferences**—Two conferences of agricultural teachers were held during the school year of 1918-19, the first in Yakima, in August, 1918, and the second in Spokane, in April, 1919, during the meeting of the Inland Empire Teachers' Association. These conferences were well attended. Much of the time was given to a discussion of the organization of agricultural courses.

**Farm Practice Work**—Special emphasis was laid on the organization of farm practice work during the year 1918-1919. However, this was badly broken up because of the influenza epidemic, this preventing continuous and

* Two teachers in Colfax donated their services.

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effective supervision; yet satisfactory progress was made. Considerable emphasis was also placed on farm shop work. For the most part this has been handled by the manual training teacher, with the natural result that projects were selected from the usual list of tabourets, necktie racks, library tables, and others of a similar nature. An attempt was made, and with some success, to have teachers draw upon the resources of the farm boys' environment for projects, selecting such as they might wish or find it necessary to undertake in connection with the work of the farm shop and the farm home.

Special attention was given to supervised practical work, preparing uniform project report blanks and securing definite data on projects as they were completed.

During the year 1918-19, 12 schools met the requirements in agriculture and received subsidy, as follows:

**SCHOOLS REIMBURSED FOR WORK DONE DURING FISCAL YEAR ENDING JUNE 30, 1919.**

| | |
|---|---|
| Clarkston | $712 10 |
| Colville | 703 41 |
| Enumclaw | 558 37 |
| Grandview | 510 45 |
| Kennewick | 321 21 |
| Meridian | 733 85 |
| Mount Vernon | 775 37 |
| Prosser | 339 55 |
| Snohomish | 741 95 |
| Walla Walla | 741 75 |
| Wapato | 496 90 |
| Yakima | 555 66 |
| Total | $7,190 57 |

During the year 1919-20, 19 high school departments of agriculture, with an enrollment of 438 vocational students, received subsidy as follows:

**SCHOOLS REIMBURSED FOR WORK DONE DURING FISCAL YEAR ENDING JUNE 30, 1920.**

| | |
|---|---|
| Arlington | $606 35 |
| Clarkston | 616 10 |
| Colville | 609 40 |
| Eatonville | 604 15 |
| Enumclaw | 605 21 |
| Fairfield | 604 55 |
| Garfield | 606 10 |
| Grandview | 454 20 |
| Lynden | 487 05 |
| Meridian | 612 25 |
| Mount Vernon | 615 00 |
| Omak | 610 15 |
| Prosser | 485 05 |
| Snohomish | 612 10 |
| Sunnyside | 614 05 |
| Tekoa | 601 45 |
| Walla Walla | 616 55 |
| Wapato | 300 00 |
| Yakima | 611 05 |
| Total | $10,870 75 |

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**Project Work**—Projects vary both in the amount of time required for their completion, and in scope. Some are begun with the intention of carrying them over a full year's time. Others may be completed within six or seven months. Those projects dealing with plant growth—crop production—usually extend over the summer, throughout the growing season, and are not completed until the disposal of the crop in the fall. They are begun during the spring, and usually close in the fall. Animal projects, on the other hand, may be begun and completed at almost any time. This accounts for the difference in the number of vocational pupils enrolled in our agricultural courses, and the number that had completed their home project work in time for its inclusion in this report.

The following table shows the scope, cost, and pupil's labor income for the 238 completed projects:

**PROJECTS FOR 1918-19.**

| NAME OF PROJECT | Number Enrolled | Number Completed | Total Scope of Projects | Total Charges | Total Credits | Pupils' Labor Income |
|---|---|---|---|---|---|---|
| Alfalfa | 2 | 2 | *26 | $750 85 | $2,521 00 | $1,770 15 |
| Barley | 1 | 1 | *30 | 1,313 10 | 2,640 00 | 1,326 90 |
| Beans | 4 | 4 | *59.5 | 596 46 | 431 00 | 164 46 |
| Bees | 2 | 1 | †12 | 302 92 | 340 00 | 37 08 |
| Corn | 12 | 12 | *55.5 | 1,761 54 | 3,686 60 | 1,924 46 |
| Crops | 5 | 4 | *109.0 | 3,519 88 | 3,977 72 | 457 89 |
| Dairy | 45 | 37 | ‡241 | 44,467 76 | 68,555 89 | 23,088 13 |
| Estimating aggregate value of timber lands | 1 | 1 | ..... | ..... | ..... | ..... |
| Food preservation | 1 | 1 | ..... | ..... | ..... | ..... |
| Fruit | 1 | 1 | *3.5 | 228 41 | 964 91 | 736 50 |
| Goats | 1 | 1 | ‡1 | 31 20 | 62 60 | 31 40 |
| Garden seeds | 17 | 10 | *43.9 | 2,025 45 | 3,665 86 | 1,640 41 |
| Grapes | 1 | 1 | *1.0 | 198 43 | 354 98 | 156 55 |
| Green feed | 1 | 1 | *2.0 | 412 65 | 512 50 | 99 85 |
| Land clearing | 2 | 2 | ..... | ..... | ..... | ..... |
| Oats | 1 | ..... | ..... | ..... | ..... | ..... |
| Onions | 2 | 2 | *1.0 | 231 70 | 468 82 | 237 12 |
| Orchard | 1 | 1 | ..... | ..... | ..... | ..... |
| Potatoes | 26 | 26 | *42.0 | 5,947 21 | 12,092 43 | 6,145 22 |
| Poultry | 32 | 21 | §1,617 | 5,354 49 | 7,832 54 | 2,526 05 |
| Purebred cattle | 10 | 9 | ‡24 | 4,239 67 | 5,384 59 | 1,144 92 |
| Prunes | 1 | 1 | **76 | 253 90 | 1,150 00 | 896 10 |
| Rabbits | 2 | 2 | ..... | 1,385 74 | 2,039 11 | 653 37 |
| Sheep | 1 | 1 | ‡10 | 95 00 | 180 00 | 85 00 |
| Sow and litter | 19 | 15 | ††26 | 2,061 53 | 3,823 65 | 1,762 12 |
| Sugar beets | 1 | ..... | *.5 | ..... | ..... | ..... |
| Swine | 13 | 8 | *30.0 | 866 17 | 1,232 06 | 365 89 |
| Vegetables | 4 | 4 | *3.0 | 390 05 | 763 72 | 373 67 |
| Wheat | 9 | 8 | *655.0 | 28,525 61 | 45,233 29 | 16,707 68 |
| Custom spraying (San Jose scale) | 19 | 19 | ..... | 5,000 00 | 8,700 00 | 3,700 00 |
| Installing milking machines | 1 | 1 | ..... | 5,115 50 | 5,737 00 | 621 50 |
| Totals | 238 | 195 | ..... | $118,979 08 | $186,840 78 | $67,861 70 |

* Acres. † Stands. ‡ Animals. § Fowls. ** Trees. †† Sows and litters.

SUMMARY.

| | |
|---|---|
| Total charges against projects | $118,979 08 |
| Total credits | 186,840 78 |
| Total labor income | 67,861 70 |
| Total number enrolled | 238 |
| Average income per pupil | 285 13 |

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The above summary carries significant figures. The total of these pupils' project incomes is greater than the total amount spent this year in Washington for vocational education by the Federal Board for Vocational Education, the several school boards, and the State Board for Vocational Education combined. It is more than five times as much as the state legislature appropriated for vocational education for the year in all of its branches, and this in spite of the fact that stress was not laid on financial gain, but rather on educational attainment.

It is noteworthy that out of this large number of projects, conducted under every imaginable condition, only five registered loss. The average labor income indicated is not a fair figure, since a considerable number of the boys were engaged in non-profit enterprises, such as farm management, soil improvement, land clearing, and similar projects. Individual labor incomes range from an actual loss of $43.26 to a gain of $8,529.76 on 240 acres of wheat, with others varying all the way between these two extremes.

Many of our agricultural teachers are rendering valuable service to their communities, in addition to giving instruction in agriculture.

One teacher, as secretary of the local breeders' association, is very active in promoting the introduction of purebred animals in his community. Personal associations thus formed and services thus rendered are mainly responsible for his being retained in this school the present year at $3,000.00, instead of going as county agent at a similar salary.

Another teacher made up a set of slides dealing with garden pests to accompany a talk on this subject, and gave this talk at several outlying schools in his territory. Partially as a result, he has been a very busy man answering calls for assistance along that and other lines.

Another, with his advanced class, has gone far toward controlling orchard pests in their horticultural community. They purchased a power sprayer, which was kept busy every day of the season. In addition to this, they constructed vats and cooked lime-sulphur on a commercial basis, to the extent of about $2,500.00 worth. This work was all done by the boys during vacant periods, with the exception of one man who was hired as foreman at the vats. The boys received a set wage per hour, and they were thus able to pay part of their expense at school. The balance, after paying for material, equipment, etc., went into the treasury of the agriculture club.

Another spent, altogether, days, and drove many miles, in obtaining the establishment and location of a more direct road to market from his valley.

Still others were called upon at various times to treat animals in the absence of a veterinarian.

For the most part, the men are members and usually committeemen of the local farm bureaus, and all cooperate cordially with the county agriculturists.

Dairy testing associations are numerous, and are having no small part in the improvement of herds wherever organized. In at least two communities these associations have discovered "star boarders" and send them to the block.

It is evident that these men are justifying their employment from the point of view of community service, as well as that of school instruction, and the volume of data testifying to their service and value to their communities will increase rapidly as school authorities come to appreciate this phase of

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their work and so become willing to provide definite time for it instead of expecting the men to teach the same hours as other teachers and then do this work in addition.

**Teacher Training**—The war conditions made it very difficult to recruit students for teacher training classes in agriculture.

As above stated, up to the fiscal year beginning July 1, 1919, both the teacher training work at the State College of Washington and the supervision of vocational agriculture in the high schools, under the State Board for Vocational Education, were carried on by one person. The work was then divided, a full time professor of agricultural education being put in charge of the teacher training work at the State College, and a state supervisor appointed, to give his full time to supervision work under the State Board for Vocational Education. This arrangement makes it possible to do more satisfactory work in both teacher training and supervision.

The State Board for Vocational Education has reimbursed the State College of Washington for teacher training in agriculture as follows:

| | |
|---|---|
| For 1918-19 | $500 82 |
| For 1919-20 | 1,570 31 |
| Total | $2,071 13 |

**Trades and industries**

Partly because of recent industrial development and of generally recognized changes in industrial organization, the responsibility for training industrial workers has been rapidly shifting from industry itself to other agencies, public and private. It is rather generally agreed that conditions now obtaining in the industries are such that no satisfactory assurance can be given to the apprentice that he will have, in serving his apprenticeship, opportunities for acquiring a mastery of his trade.

Since modern industrial life does not as a rule provide opportunity for efficient training of such workers, the obligation to give such training is rapidly devolving upon the State. There is a growing realization that we need, as a part of our school work, the type of vocational education which will prepare workers for many of the more common occupations in which our people are employed.

During the past two years, many new trade and industrial courses have been organized in day schools, part time schools and evening schools throughout the country, some as strictly local undertakings and others supported in part at least by Federal funds.

**Day Unit Trade Schools or Classes**

As stated in the Second Annual Report of the Federal Board for Vocational Education for 1918:

"The tendency among school men has been to think largely in terms of their own experience—that is, the all-day school—and during the period during which the idea of vocational education has been growing, much of the time and attention, and much that has been written, has been concerning the all-day school. In this thinking, it has been difficult for school administrators to really feel that vocational education was for persons who had definitely selected a vocation, for which definite preparation was being made, or upon which the person who was to receive vocational training had entered. Naturally, following the enactment of the vocational education act, since school men knew more about the day school than they did about either the part-time or the evening school, more at-

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tention was given to the day school. However, we are gradually realizing that there is a very great need for the proper organization and stimulation of part-time and evening school work. Even though more time and attention has been given to the study of the day school, many problems are yet to be solved in making the all-day school effective."

During the past two years, Seattle, Spokane, Bellingham and Everett have maintained unit trade classes in day schools. Snohomish and Tacoma conducted such classes during the year 1918-19. The various trades represented were automobile, gas engine, machine shop, carpentry, electrical, and printing. During these two years, seventeen day trade classes, with a total enrollment of 279 students, have been organized. Those schools and classes which received subsidy, together with the amount of subsidy received for each year, follow:

| | 1918-19 | 1919-20 |
|---|---|---|
| Bellingham | $1,098 17 | $1,031 05 |
| Everett | 1,264 40 | 1,170 15 |
| Seattle | 1,010 15 | 957 80 |
| Snohomish | 520 14 | ..... |
| Spokane | 1,138 98 | 1,009 96 |
| Tacoma | 623 81 | ..... |
| Totals | $5,656 65 | $4,168 96 |

**Part-time schools or classes**

Part-time schools or classes are those which divide the working day or school day between instruction and practical work. In general, the part-time school aims primarily to meet the needs of young workers over fourteen years of age, who for any cause may have left the regular school and entered employment. The instruction given these young people, both boys and girls, is intended for the purpose of enlarging both their civic and their vocational intelligence. It should make them better citizens as well as skilled workers.

The State's obligations to children who leave the day school for employment are as great as to those who remain within the schools. It is obviously to the interest of the State to encourage, even to require that each young employee or prospective citizen be trained for useful, satisfying employment necessary for a self-dependent existence; be encouraged to value of his abilities and aptitudes in terms of his opportunities; be stimulated to use his time in self-improving activities; be trained in habits of economy and thrift; and be guided to make the most of himself in life.

The number of children whose needs may be met in the part-time school is great. Their educational status varies, according to the age and school attainments required by law before releasing them from school attendance. Hence, any instruction which will reach their level must be varied, and often elementary. It should, first of all, remove such deficiencies in general education as handicap their progress. Obviously, the organization of the school must be flexible, in order that the needs of individual pupils may be served and their interest maintained.

Because of the very meager school experience of many young workers, the continuation classes will probably assume the nature of general improvement classes; the instruction should be concrete and related to the child's experience wherever possible. It should deal with the fundamentals

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of education, the development of powers of thought and expression, physical training, hygiene, science, good manners, and right conduct.

The Washington part-time act is in most respects a good piece of part-time legislation. As it now stands, it is what is known as the permissive compulsory type. Better results would undoubtedly be secured if this were made compulsory. In amending this law, it should be made compulsory throughout the state. Opportunity should be given for the organization of dull season classes, with the requirement of a minimum of 144 hours of instruction, because there are districts, especially rural districts, in which it would be absolutely impossible to have the boys and girls attend four hours per week during the regular school year.

Part-time schools or classes may be of three types:

1. Trade extension part-time classes, in which the courses offered must provide for instruction in such subjects as will be of direct benefit to the pupil in preparing him for promotion in the trades or industries in which he is employed. It is similar to the evening school work in that it must be supplementary to the employment.

2. Trade preparatory part-time schools or classes. The courses of study must be so organized as to prepare the students for entrance into selected trades. It differs from trade extension courses, in that the students doing the trade preparatory work may come from other occupations than those which they wish to take up.

3. General continuation part-time schools or classes. The general continuation part-time school, as its name implies, provides an opportunity for the student to continue his regular educational work, that which he was unable to secure before leaving the regular day school. Any general continuation part-time school program should emphasize civic and health education. Such education should provide opportunities for the boys and girls either to continue their general education, or it should give them an opportunity to make up required subjects for entrance into trade preparatory or trade extension courses.

Some progress has been made in organizing part-time classes, but no school district has made part-time work compulsory.

Several classes in retail selling were organized and conducted in the Seattle high schools, with very satisfactory results for initiatory work.

A part-time class in garment-making was given to women and girls who were employed in one of the seed factories in Fairfield. Some of these women and girls lived in Fairfield, and some in the surrounding country. The manager of the factory was sufficiently interested in his employees to realize what this work would mean to them, and was willing to excuse them four hours per week without loss of pay. This class was started a few weeks before the seed factory was closed for the season. Seventeen women and girls attended until the close of the regular school, at which time 26 lessons had been completed.

A part-time class for printers' apprentices was organized in Spokane. Attendance in this class was made compulsory by the members of the Typothetae, who required their first and second year compositors' apprentices to attend, with pay for time thus spent, four hours weekly. In case the student apprentice failed to attend the part-time class without excuse, the apprentice lost pay for two times the length of the period that he was

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absent from the class. An arrangement to this effect was made with the printers' union when the Typothetae agreed that they would require their apprentices to attend this part-time class four hours per week without loss of pay.

A considerable amount of preliminary work has been done, looking to the establishment of part-time work on a compulsory basis. Surveys have been made in four cities: Bellingham, Ellensburg, Seattle, and Spokane, to ascertain approximately the number of boys and girls between the ages of 14 and 18 years who have stopped school and entered employment, who would be affected by the establishment of part-time schools and classes. School men throughout the state believe in this type of education, but school boards are reluctant to make it compulsory. Some school districts, however, are making plans to organize part-time schools and classes, and we may confidently expect that at least some of them will establish this work on a compulsory basis.

Those schools and classes which received subsidy, together with the amount of subsidy received for each year, follow:

| | 1918-19 | 1919-20 |
|---|---|---|
| Ellensburg | ..... | $30 00 |
| Fairfield | ..... | 52 00 |
| Seattle | $345 00 | 3,838 76 |
| Spokane | ..... | 460 50 |
| Totals | $345 00 | $4,381 26 |

**Evening schools or classes**

The successful establishment and conduct of such schools depends to no small degree upon the organization of their courses of study to meet definite needs of the community, so far as such instruction can meet the needs of local industries and individuals. More people can probably be reached through evening schools than by any other form of vocational education. Evening school work done in accordance with the requirements of the Vocational Education Act must be of the trade extension type, and supplementary to day employment.

During the past two years, six cities have organized 29 evening school classes, with a total enrollment of 1301 students. The cities and the amounts of reimbursement are given in the following table:

| | 1918-19 | 1919-20 |
|---|---|---|
| Bellingham | $36 00 | ..... |
| Bremerton | 90 00 | $292 50 |
| Everett | 240 00 | 315 00 |
| Spokane | 54 00 | 524 75 |
| Tacoma | 350 80 | ..... |
| Seattle | ..... | 1,677 00 |
| Totals | $770 80 | $2,809 25 |

**Teacher Training Work**

Teacher Training work in trades and industries has been carried on by the University of Washington in cooperation with the State Board for Vocational Education. Courses in methods, trade analysis, and practice teaching have been given evenings. These same courses have also been given during the regular university summer session, as well as a course in the

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organization and administration of part-time classes. During the first half of the school year of 1918-19, the supervisor in trades and industries teacher training gave one-half of his time to itinerant teacher training, and one-half to the United States Shipping Board, Puget Sound and Columbia River district. An assistant was appointed in the teacher training work and evening classes preparing men and women to teach in day and evening classes, were conducted in Seattle, Tacoma, and Spokane. Extension courses for the purpose of acquainting the general public with the aims and purposes of vocational education were given in the following places and with the following attendance:

| | |
|---|---|
| Ellensburg | 1 |
| Seattle | 18 |
| Tacoma | 13 |
| Snohomish | 12 |
| Everett | 14 |
| Spokane | 69 |
| Bellingham | 15 |

During the year 1919-20, the supervisor of teacher training in trades and industries was loaned to the State Board for Vocational Education by the University of Washington for approximately one-half of his time, to assist in supervising the trade and industrial work in the schools of the state. Approximately the same teacher training courses were given in the evening schools and during the summer quarter as were given during the previous year.

During the past two years, the University of Washington was reimbursed for teacher training work in the following amounts:

| | |
|---|---|
| 1918-19 | $2,872 39 |
| 1919-20 | 2,382 47 |
| Total | $5,254 86 |

**Home economics education**

The work of supervision in home economics from June 30, 1918, to December, 1919, was divided between two supervisors, one loaned by the University of Washington and one by Washington State College. During this time it was deemed advisable, since funds were so limited, to confine the home economics to all-day work in two schools. The classes in each school were small, but the results were satisfactory. In each class, the fact was revealed that there was a growing need for more training in home-making. The interest of other schools became such that by the fall of 1919, ten had made application to the State Board for Vocational Education for aid in placing their home economics work on the vocational basis. These schools had worked along practically without supervision until December, 1919. Under the first arrangement, the University and the State College were able to give very little time to supervision. In December, arrangements were made whereby a member of each faculty could give one-third of his time to this work until a full-time supervisor could be appointed. This appointment was made in time for the supervisor to begin work April 1, 1920.

The visits made by the two supervisors on one-third time each revealed many misinterpretations of the law. At the time of each visit to the different schools, conferences were held with home economics teachers, superin-

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tendents, principals and school boards. Encouragement was given and things were straightened out as to Federal requirements. After April 1st, the supervisor visited all the schools qualifying, and in addition, a number of others which had sent in requests. Letters and bulletins were sent to acquaint the schools with provisions of the law, and other helpful materials were prepared and sent out as well.

Of the ten schools which made application to the State Board, seven met the qualifications and were subsidized at the end of the school year. The schools which qualified in all-day work were Aberdeen, Bellingham, Everett, Fairfield, Snohomish, Spokane and Pullman. Spokane and Fairfield each conducted one part-time class and Spokane two evening classes in vocational home economics. During the year 1918-19 the all-day classes giving the work had a total enrollment of thirty-two students. During the year 1919-20 the seven schools had an enrollment of 220 students. Thirty-six were enrolled in the two part-time classes and thirty-two in the two evening classes.

**Teacher training institutions**

Two institutions were approved for teacher training in home economics—the University of Washington and the State College of Washington. Both institutions furnished opportunity for practice teaching in the public schools. At the University, the teacher training work is conducted under the direction and supervision of the dean of the school of education cooperating with the home economics department. Practice Cottage, with supervised household management, is a part of the course of both institutions.

It was foreseen during the year 1919-20 that there would be a scarcity of instructors who would qualify for teaching in evening schools. To meet this need a special teacher training class was conducted in Spokane by the State College. This class met Friday and Saturday evenings of each week for five consecutive weeks. The instruction was given by a member of the faculty of the State College. Fifteen women who were trade dressmakers and milliners were enrolled in this class. There was sufficient time before the close of the school to cover only one-half the course. The remainder was left until the fall term of school.

The State Board for Vocational Education has reimbursed the teacher training institutions for teacher training in home economics as follows:

UNIVERSITY OF WASHINGTON.

| | |
|---|---|
| For the year 1918-19 | $962 43 |
| For the year 1919-20 | 1,155 99 |
| Total for Biennium | $2,118 42 |

STATE COLLEGE OF WASHINGTON.

| | |
|---|---|
| For the year 1918-19 | $1,175 28 |
| For the year 1919-20 | 1,362 05 |
| Total for Biennium | $2,537 33 |

There is unlimited opportunity to start part-time and evening classes in vocational home-making throughout the state, as well as classes in trades which are allied to home-making. Young women should be directed to

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these occupations, between school age and the age at which they usually marry. If they are so employed, they are usually more capable in home-making, child care, etc., than if they were employed in those lines which tend to take the interest from the duties of home-making.

The vocational courses should be planned in such a way as not to interfere with the general education of the girl, since both are very essential. The responsibilities of the home-maker are becoming greater as modern life becomes more complex and the welfare of the individuals within the home is now being viewed in the light of their relation to the welfare and growth of our nation. The economic and social responsibilities of women of today demand that they be made competent to administer and care for the physical and mental and spiritual comforts of their home group before they can be of any great value to a larger group. The courses in vocational home-making in the all-day schools of the state will be planned in such a way as to give the young women the greatest possible opportunity for growth and development.

The following tables show the amount of money reimbursed to schools and teacher training institutions, and the type of work for which reimbursement was made, for the years 1918-19 and 1919-20, respectively.

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## SCHOOLS REIMBURSED FOR WORK DONE

### During Fiscal Year Ending June 30, 1919.

| | Agriculture | H. E. Day School | H. E. Part Time | H. E. Evening | T. and Ind. Day | T. and Ind. Part Time | T. and Ind. Evening | Total Each School |
|---|---|---|---|---|---|---|---|---|
| Bellingham | | | | | $1,098 17 | | $36 00 | $1,134 17 |
| Bremerton | | | | | | | 90 00 | 90 00 |
| Clarkston | $712 10 | | | | | | | 712 10 |
| Colville | 703 41 | | | | | | | 703 41 |
| Enumclaw | 558 37 | | | | | | | 558 37 |
| Everett | | | | | 1,265 40 | | 240 00 | 1,505 40 |
| Grandview | 510 45 | | | | | | | 510 45 |
| Kennewick | 321 21 | | | | | | | 321 21 |
| Meridian | 733 85 | | | | | | | 733 85 |
| Mt. Vernon | 775 37 | | | | | | | 775 37 |
| Prosser | 339 55 | | | | | | | 339 55 |
| Seattle | | $331 42 | | | 1,010 15 | $345 00 | | 1,686 57 |
| Snohomish | 741 95 | | | | 520 14 | | | 1,262 09 |
| Spokane | | 400 00 | | | 1,138 98 | | 54 00 | 1,592 98 |
| Tacoma | | | | | 623 81 | | 350 80 | 974 61 |
| Walla Walla | 741 75 | | | | | | | 741 75 |
| Wapato | 496 90 | | | | | | | 496 90 |
| Yakima | 555 66 | | | | | | | 555 66 |
| Total fed. spent—schools | $7,190 57 | $731 42 | | | $5,656 65 | $345 00 | $770 80 | $14,694 44 |

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**TEACHER TRAINING INSTITUTIONS REIMBURSED FOR WORK DONE DURING FISCAL YEAR ENDING JUNE 30, 1919.**

| | | |
|---|---|---|
| University of Washington: | | |
| Trades and Industries | $2,872 39 | |
| Home Economics | 962 43 | $3,834 82 |
| State College of Washington: | | |
| Agriculture | $500 82 | |
| Home Economics | 1,175 28 | 1,676 10 |
| Total | | $5,510 92 |

**FEDERAL FUNDS SPENT FOR SUPERVISION DURING FISCAL YEAR ENDING JUNE 30, 1919.**

| | |
|---|---|
| For Supervision of Agricultural Education | $222 07 |
| For Supervision of Trade and Industrial Education | 420 14 |
| For Supervision of Home Economics Education | 60 76 |
| Total | $702 97 |

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## SCHOOLS REIMBURSED FOR WORK DONE

### During Fiscal Year Ending June 30, 1920.

| | Agriculture | H. E. All Day | H. E. Part Time | H. E. Evening | T. and I. All Day | T. and I. Part Time | T. and I. Evening | Gen. Cont. Part Time | Each School |
|---|---|---|---|---|---|---|---|---|---|
| Aberdeen | | $337 45 | | | | | | | $337 45 |
| Arlington | $606 35 | | | | | | | | 606 35 |
| Bellingham | | 300 00 | | | $1,031 05 | | | | 1,331 05 |
| Bremerton | | | | | | | $292 50 | | 292 50 |
| Clarkston | 616 10 | | | | | | | | 616 10 |
| Colville | 609 40 | | | | | | | | 609 40 |
| Eatonville | 604 15 | | | | | | | | 604 15 |
| Ellensburg | | | | | | | | $30 00 | 30 00 |
| Enumclaw | 605 21 | | | | | | | | 605 21 |
| Everett | | 363 90 | | | 1,170 15 | | 315 00 | | 1,849 05 |
| Fairfield | 604 55 | 402 95 | $52 00 | | | | | | 1,059 50 |
| Garfield | 606 10 | | | | | | | | 606 10 |
| Grandview | 454 20 | | | | | | | | 454 20 |
| Lynden | 487 05 | | | | | | | | 487 05 |
| Meridian | 612 25 | | | | | | | | 612 25 |
| Mt. Vernon | 615 00 | | | | | | | | 615 00 |
| Omak | 610 15 | | | | | | | | 610 15 |
| Prosser | 485 05 | | | | | | | | 485 05 |
| Pullman | | 300 00 | | | | | | | 300 00 |
| Seattle | | | | | 957 80 | | 1,677 00 | 3,838 76 | 6,473 56 |
| Snohomish | 612 10 | 540 75 | | | | | | | 1,152 85 |
| Spokane | | 321 90 | 108 00 | $106 75 | 1,009 96 | $60 00 | 418 00 | 292 50 | 2,317 11 |
| Sunnyside | 614 05 | | | | | | | | 614 05 |
| Tekoa | 601 45 | | | | | | | | 601 45 |
| Walla Walla | 616 55 | | | | | | | | 616 55 |
| Wapato | 300 00 | | | | | | | | 300 00 |
| Yakima | 611 05 | | | | | | | | 611 05 |
| Totals | $10,870 76 | $2,566 95 | $160 00 | $106 75 | $4,168 96 | $60 00 | $2,702 50 | $4,161 26 | $24,797 18 |

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**TEACHER TRAINING INSTITUTIONS REIMBURSED FOR WORK DONE DURING FISCAL YEAR ENDING JUNE 30, 1920.**

| | | |
|---|---|---|
| University of Washington: | | |
| Trades and Industries | $2,382 47 | |
| Home Economics | 1,155 99 | $3,538 46 |
| State College of Washington: | | |
| Agriculture | $1,570 31 | |
| Home Economics | 1,362 05 | 2,932 36 |
| Total | | $6,470 82 |

**FEDERAL FUNDS SPENT FOR SUPERVISION DURING FISCAL YEAR ENDING JUNE 30, 1920.**

| | |
|---|---|
| For supervision and itinerant training in agriculture | $2,246 96 |
| For supervision of trade and industrial education | 491 09 |
| For supervision of home economics education | 940 50 |
| Total | $3,678 55 |

## ONE MILL LEVY.

In the act of the Washington State Legislature accepting the provisions of the Federal Vocational Education Act, is a statement authorizing any school district organizing vocational schools, departments or classes, in accordance with the terms of the said mentioned act and in accordance with the suggestions, regulations and courses prescribed or approved by the State Board for Vocational Education, to raise and expend moneys for the purpose of organizing and maintaining such vocational schools or classes, in the same manner in which moneys are raised and expended for other school purposes. Authority is granted to the school directors of such school districts to increase the levy not to exceed one mill above the limit otherwise provided for in the several classes of school districts. The amount so raised in excess of the said limit shall be used exclusively for the purpose of organizing and maintaining vocational schools, departments or classes.

The following schools have taken advantage of the above provision, and levied the additional one mill for the purpose of organizing and carrying on vocational work: Bellingham (Dist. § 301), Clarkston, Colville, Everett, Fairfield, Prosser, and Snohomish.

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## APPENDIX I.

### CHAPTER 160.

(H. B. 250)

### Vocational Education.

An Act providing for the acceptance of the benefits of an Act of Congress making provision for the promotion of vocational education; designating the State Board of Education as the State Board for Vocational Education; defining the duties of the State Board for Vocational Education and of the State Superintendent of Public Instruction in connection therewith; providing for vocational schools or classes in school districts of the state and making provision for reimbursement of said districts in which vocational schools or courses are maintained.

Be it enacted by the Legislature of the State of Washington:

Section 1. The State of Washington hereby accepts all the provisions and benefits of an act passed by the Senate and House of Representatives of the United States of America in Congress assembled, entitled "An act to provide for the promotion of vocational education; to provide for cooperation with the states in the promotion of such education in agriculture and the trades and industries; to provide for cooperation with the states in the preparation of teachers of vocational subjects; and to appropriate money and regulate its expenditure," and approved February 23, 1917.

Section 2. The State Treasurer is hereby designated and appointed custodian of all monies received by the state from the appropriations made by the said act of Congress and is authorized to receive and to provide for the proper custody of the same and to make disbursements therefrom in the manner provided in said act and for the purposes therein specified. He shall also, upon the order of the State Board for Vocation Education, pay out any monies appropriated by the State of Washington for the purpose of carrying out the provisions of this act.

Section 3. The State Board of Education is hereby designated as the State Board for Vocational Education and shall have authority to administer any legislation enacted by the legislature of the State of Washington in pursuance of the aims and purposes of said act of Congress insofar as the provisions of said act of Congress may apply to the administration of vocational education in and for the State of Washington. It shall have power to administer the funds provided by the Federal Government, and by the State of Washington under the provisions of this act and of all acts passed by the legislature of the State of Washington for the promotion of vocational education in agricultural subjects, trade and industrial subjects and home economics subjects. It shall have full authority to formulate plans for the promotion of vocational education in such subjects as are an integral part of the public school system of the State of Washington and to provide for the preparation of the teachers of such subjects. It shall have authority to fix the compensation of such officials and assistants as it may deem necessary to administer the provisions of this act for the State of Washington and to pay such compensation and other necessary expenses of administration from funds appropriated for this purpose. It shall have authority to make investigations relating to vocational education; to promote and aid in the establishment, by school districts or institutions, of schools, departments or classes giving training in agricultural subjects, trade and industrial subjects and home economics subjects and to cooperate with such school districts or institutions in the maintenance of said schools, departments or classes. It shall have power to prescribe qualifications of the teachers, directors and supervisors of such vocational subjects in said schools, departments or classes and have full authority to provide for the certification of said teachers, directors and supervisors. It shall direct and control all instrumentalities and courses prescribed and established under its authority for the preparation of teachers, directors and supervisors of such subjects and it shall have power to maintain such classes

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under its own direction and control. It shall also establish and determine by general regulations the qualifications to be possessed by persons engaged in the training of vocational teachers. The State Board for Vocational Education shall have power to make any necessary rules and regulations to carry out any provisions of this act.

Section 4. The Superintendent of Public Instruction shall be the chief executive officer of the State Board for Vocational Education and shall appoint, with the approval of said Board, the necessary experts, assistants and employees to carry out the provisions of this act.

Section 5. The Board of Directors of any organized school district or any educational institution of less than college grade under public supervision or control may establish and maintain vocational schools or classes giving instruction of less than college grade in agriculture, trades and industries, or in home economics, and whenever such schools or classes shall have met the standards, courses and requirements established and prescribed or approved by the State Board for Vocational Education, as approved by the Federal Board for Vocational Education, such district or institution shall be entitled to share in the distribution of the federal funds available under the provisions of the federal acts providing for vocational education and also in any state funds appropriated for the promotion of vocational education. Whenever any such schools or classes shall have been organized as herein provided the district or institution maintaining the same shall be entitled to reimbursement for monies expended for the salaries of teachers of vocational courses approved by said State Board for Vocational Education not to exceed fifty per cent of the total monies so expended and such reimbursement shall be made to such school districts or institutions from the fund obtained by adding, to the federal funds available for the promotion of Vocational Education, any fund or funds set aside for this purpose by the State Board for Vocational Education from monies under its administrative control. Such reimbursement shall be apportioned under the direction of the State Board for Vocational Education.

Section 6. For the purposes of this act vocational schools or classes may be established, (1) as all-day schools or classes giving instruction in agricultural, home economics or trade and industrial subjects: (2) as part-time schools or classes giving instruction as prescribed by the State Board for Vocational Education to promote civic and vocational intelligence; (3) as evening school classes giving instruction supplemental to the daily employment.

Section 7. Any school district organizing vocational schools, departments or classes in accordance with the terms of this act, and in accordance with the rules, regulations and courses prescribed or approved by the State Board for Vocational Education may raise and expend monies for the purpose of organizing and maintaining such vocational schools or classes in the same manner in which monies are raised and expended for other school purposes, provided that in the event that the amount of money which can be legally so raised shall be insufficient to organize and maintain such schools, departments or classes, authority is hereby granted to the school directors of such district to increase the school levy not to exceed one mill above the limit otherwise provided for in the several classes of districts; and the amount so raised in excess of the said limit shall be used exclusively for the purpose of organizing and maintaining vocational schools, departments or classes as herein provided.

Passed the House March 3, 1919.
Passed the Senate March 10, 1919.
Approved by the Governor March 18, 1919.

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## APPENDIX II.

### CHAPTER 151.

(S. B. 211)

### Compulsory Attendance in Part-Time Schools.

An Act to provide for the establishment of Part-Time Schools and classes and to define conditions under which attendance therein shall be compulsory.

Be it enacted by the Legislature of the State of Washington:

Section 1. For the purpose of this act the person or persons designated by the board of school directors in districts of the first class and of the second class and the county superintendent of schools or person or persons designated by him acting for districts of the third class shall be known as permit officers. The State Board for Vocational Education shall be referred to as the State Board and the Federal Board for Vocational Education shall be referred to as the Federal Board.

Section 2. All minors of the state residing or employed in school districts of the state in which part-time schools are maintained, as hereinafter provided, shall attend school until the age of eighteen (18) years unless (1) they are graduates from a four year high school course or its equivalent, (2) they are in a part-time school and are employed in accordance with the terms of any state or federal act regulating the employment of such minors under the age of eighteen (18) years, (3) shall have been excused from school attendance in accordance with the provisions of this act.

Section 3. Any minor fourteen years of age and under eighteen years of age who has completed the eighth grade or who in the judgment of the superintendent of schools for districts of first and second class or of the county superintendent for districts of the third class can not profitably pursue further regular school work as evidenced by statements filed with such superintendent; and any minor fifteen years of age and under eighteen years of age may apply to the board of school directors or the permit officer for the district where such minor resides for permission to leave school and to enter upon employment and if upon investigation said board of school directors or permit officer finds that the needs of the family or the welfare of such minor require it, and if in the judgment of such board of school directors or permit officer such minor may legally engage in such employment the said board of school directors or permit officer shall issue an employment permit which shall state the age of the minor as shown by the school register, the grade attained in school, and the person, firm or corporation which is to employ the minor. The board of school directors or the permit officer shall have power and in all cases of reasonable doubt it shall be their duty to require additional proofs of the age of minors seeking permission to leave school and enter upon employment. The term "employment" as used in this act shall be interpreted to include such home occupation, home study or private instruction under the supervision and direction of a responsible parent or guardian as may be approved by the board of school directors or permit officers.

Section 4. Any person, firm or corporation employing any minor under the age of eighteen years, except during vacation, shall require the permit as set forth in Section 3 of this act from the minor it proposes to take into its employment and shall keep such permit on file during the employment of such minor and shall within ten (10) days after the termination of such employment.

Section 5. For districts of the first and second class the boards of school directors or person or persons designated by them and for districts of the third class the county superintendent shall keep a record of all permits issued and the data contained in such permits and shall submit to the Superintendent of Public Instruction duplicate copies of such records on the first day of October, January, April, and July of each year and the Superintendent of Public Instruction shall in turn furnish a copy of such records to the State Commissioner of Labor.

Section 6. Boards of school directors in all organized school districts, upon the written request of twenty-five (25) or more adult bona fide residents of such

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districts, may within one year from date of such request, establish part-time schools or classes when there are fifteen (15) or more minors over fourteen years of age and under eighteen years of age resident or employed in such districts and who are not in attendance upon a regular full-time school and who would, by the provisions of this act, be required to attend such part-time schools or classes. All part-time schools or classes established under this act shall be held at least four hours per week during the weeks when the public schools of the district are in session, and such schools or classes shall be conducted between the hours of eight A. M. and five P. M. on school days, or between the hours of eight A. M. and twelve-thirty P. M. on Saturdays. It shall be the duty of the board of school directors in organizing part-time schools or classes which are to participate in federal funds available for the encouragement of vocational education to provide equipment, instruction and courses of study in accordance with the plans of the State Board approved by the Federal Board.

Section 7. Whenever a part-time school or class is established and maintained in accordance with this act by the district in which any minor under eighteen years of age resides or in which he is employed, the parent, guardian or other person having control or charge of such minor shall cause him or her to attend such part-time school or class at least four hours per week during the time the public schools of the district where such school or class is located are in session, unless (1) such minor is in attendance upon a regular full-time day school supported by either public or private funds, or (2) shall have completed a four-year high school course, or its equivalent or (3) is in attendance upon a part-time school maintained in accordance with the provisions of this act, and approved by the State Board although not qualifying for reimbursement, or (4) shall have been excused by the board of school directors or permit officer for the district in which such minor resides upon a certificate of a reputable physician or the recognized medical authority of the district stating that such attendance upon the part-time school or class would be injurious to the health of such minor, or (5) shall have been excused under the provisions of Section 3 of this act. Any parent, guardian or other person having control or charge of any such minor and failing to comply with the provisions of this act shall be liable upon conviction to be punished by a fine of not less than five dollars ($5.00), or more than twenty-five dollars ($25.00) for each such offense, or by imprisonment in the county or city jail not less than one day nor more than ten days or both such fine and imprisonment at the discretion of the court.

Section 8. Whenever the number of hours for which minors less than eighteen years of age may be employed shall be fixed by federal or state law the hours of attendance upon a part-time school or class organized in accordance with the terms of this act shall be counted as a part of the number of hours fixed for legal employment by federal or state law.

Section 9. Any person, firm or corporation employing a minor less than eighteen years of age, except during vacation, shall permit the attendance of such minor upon a part-time school or class for at least four hours per week whenever such part-time school or class shall have been established in the district where such minor resides or may be employed, and any person, firm or corporation employing any minor less than eighteen years of age contrary to the provisions of this act shall be subject to a fine of not less than ten dollars ($10.00) and not more than five hundred dollars ($500.00) for each offense, or by imprisonment in the county or city jail not less than one day and not more than ten days or by both such fine and imprisonment at the discretion of the court.

Section 10. The requirement of attendance upon part-time schools or classes provided for in this act shall not apply to minors who were regularly and legally employed during the school year ending June 30, 1919.

Section 11. The State Board shall establish rules and regulations governing the organization, courses and maintenance of part-time schools or classes and shall prescribe the form of the necessary blanks to enable the districts to carry out the provisions of this act.

Section 12. Whenever any part-time schools or classes shall have been established in accordance with the provisions of this act and the rules and regu-

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**lations established by the State Board and shall have been approved by the State Board, the district shall be entitled to reimbursement from federal funds available for the provisions of vocational education for the expenditures made for the salaries of teachers of such part-time schools or classes and such reimbursement shall be apportioned by the State Board.**

**Section 13. The officer charged by law with the responsibility for enforcement of attendance upon regular public schools of children over eight (8) years of age shall also be charged with the responsibility for the enforcement of attendance upon part-time schools or classes of minors over fourteen (14) and under eighteen (18) years of age in accordance with the provisions of this act.**

**Section 14. All acts and parts of acts in conflict with the provisions of this act are hereby repealed.**

**Passed the Senate March 3, 1919.**
**Passed the House March 11, 1919.**
**Approved by the Governor March 18, 1919.**

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# Reports of Institutions

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# THE UNIVERSITY OF WASHINGTON

(Henry Suzzallo, President)

**The transition**

The transition from war service to the duties of peace has been beset with difficulties. The enrollment surpassed that of the highest pre-war record by 60%. In 1916-1917 the number enrolled during the regular year was 3,716; in 1919-1920 the figure was 5,958. At the same time the total enrollment for the year including the summer reached 7,135. The prevailing age of the students was a year older than in 1916-1917; the proportion of students between 23 and 27 years of age has never been so large. The technical and professional schools have been flooded. Moreover sixty-eight per cent of the students were wholly or partially self-supporting. From 1,500 to 2,000 of the students were former soldiers who have been in military service from one to two years.

It has been necessary to secure extra staff and to utilize every possible facility in order that the most reasonable demands for higher education might be met. The demand is evidently not a passing or a temporary desire but an increasing and deep seated conviction on the part of the people, of the value of education. This has undoubtedly been one of the results of the war.

**Changes in administration and courses of study**

The problem of this biennium has been to bring back to normal and develop the work which was interrupted by the war. This has been successfully accomplished in technical subjects most affected such as Architecture, Education, Engineering, Fisheries, Forestry, the Graduate School, Law, Mines, and Pharmacy. The courses in Fisheries did not get under way until the present biennium, but the reception of this work on the part of the industries most concerned has been gratifying. The number and quality of students entering this college has been most encouraging. Most of the older lines of work have surpassed any previous attendance. The work in liberal arts and sciences is continuing to function as the foundation for technical training as well as furnishing general liberal training for many students.

The four quarter system has justified itself in furnishing additional opportunity for teachers and others to round out plans of higher training already begun. The summer quarter is each year attended by a larger number of graduate students. At the same time, the number of regular college students is increasing. Many of these are interested in getting subjects necessary to meet certain requirements so that they may go on during the regular year with the higher courses in their curricula. Others are making up studies in which they have failed. There are also self supporting students who find it more convenient to work during one of the regular quarters. The subjects offered during the summer are each year being more closely adapted to meet the requirements of these different classes of students.

The intensive course feature of the quarter plan has been especially satisfactory from the standpoint of the lower division student who has been able to center his efforts on a few subjects. The daily contact with the

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instructor has promoted a closer sympathy between student and instructor and has resulted in better teaching. From an administrative standpoint, it has made it possible to make a more efficient use of rooms and equipment.

The University has received all ex-service men for such training as it could give them. The Federal Vocational Board has an officer at the University who is supervising the work of the disabled soldiers under its charge to see that the right selections are made and that the most is made of the opportunities. The Vocational Board also maintains a receiving station at the University, using shops, drawing and recitation rooms at such times as they are not in use by regular university classes.

The enrollment for the Autumn of 1920 has shown a considerable increase over the enrollment of the Autumn quarter of the previous year. Arrangements were made to distribute the students so as to avoid congestion in certain courses. Provision has been made to distribute more equally the teaching load in the different departments over the three quarters of the regular year.

**The war record**

The University sent forth a total of 4,351 men and women into military service. Of these the army took 2,979, the navy 1,160, the marine corps 83 and the Canadian and English services 29. Eight hundred ninety-one received commissions. Fifty-eight lost their lives in service. Those who were undergraduates in the University prior to enlistment numbered 2,129; graduates 642, and the members of the faculty 30. The colleges which contributed the largest number of men were: Liberal Arts 1,038, Engineering 744, Law 251, Science 218, Forestry 162, Pharmacy 110, and Mines 92.

**Enrollment 1916-17 and 1919-1920 by Schools and Colleges.**

| | 1916-1917 | | | 1919-1920 | | |
|---|---|---|---|---|---|---|
| | Men | Women | Total | Men | Women | Total |
| Graduate School | 105 | 97 | 202 | 67 | 60 | 127 |
| College of Liberal Arts | 756 | 873 | 1,629 | 417 | 815 | 1,232 |
| College of Science | 173 | 279 | 452 | 308 | 392 | 690 |
| College of Business Administration | Dept. | in Lib. | Arts | 1,152 | 370 | 1,522 |
| College of Education | 61 | 186 | 247 | 51 | 226 | 277 |
| College of Engineering | 524 | ..... | 524 | 883 | 4 | 887 |
| College of Fine Arts | 29 | 171 | 200 | 70 | 298 | 368 |
| College of Fisheries | ..... | ..... | ..... | 75 | 1 | 76 |
| College of Forestry | 80 | ..... | 80 | 133 | 2 | 135 |
| School of Journalism | Dept. | in Lib. | Arts | 18 | 14 | 32 |
| School of Library Economy | Dept. | in Lib. | Arts | 1 | 13 | 14 |
| School of law | 165 | 8 | 173 | 143 | 14 | 157 |
| College of Mines | 119 | ..... | 119 | 120 | 1 | 121 |
| College of Pharmacy | 63 | 44 | 107 | 74 | 40 | 114 |
| War Specials | ..... | ..... | ..... | 88 | ..... | 88 |
| Marine Engineers | ..... | ..... | ..... | 118 | ..... | 118 |
| Totals | 2,080 | 1,636 | 3,716 | 3,718 | 2,240 | 5,958 |
| Summer quarter | 368 | 1,018 | 1,386 | 540 | 987 | 1,257 |
| Totals | 2,448 | 2,654 | 5,012 | 4,258 | 3,227 | 7,485 |
| Deduct summer quarter duplicates | 97 | 181 | 278 | 124 | 226 | 350 |
| Net totals | 2,351 | 2,473 | 4,824 | 4,134 | 3,001 | 7,135 |

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**The joint board of higher curricula**

The University has cooperated with the other institutions of higher education through the Joint Board of Higher Curricula which was created by act of the Legislature in 1917. This board was authorized to investigate costs and in its report "to be made next preceding the convening of the Legislature in 1921 to recommend any changes in levy . . . . and to give their specific grounds and reasons therefor, for the purpose of having the levy herein provided for (that of 1917) readjusted by the Legislature of 1921."

The reports of the joint board have created much favorable comment in educational circles as they are practically the first reports to furnish analytical figures on the cost of the various functions of higher institutions.

## WASHINGTON STATE NORMAL SCHOOL ELLENSBURG

**OCTOBER 1, 1920.**

**(George H. Black, President)**

In the thirty years since the establishment of the Washington State Normal School at Ellensburg it has made a steady and natural growth consistent with the demands of the population and area of the section of the state it was designed to serve and with the generosity of its support by the people as voiced by their legislatures. The legislature that established the school made no appropriation for its maintenance so its real beginning as an operating institution was made in 1891 in five rooms on the second floor of the public school of Ellensburg which were donated for the purpose by the local board of trustees, the Legislature having now made provision for its maintenance. The faculty consisted of the principal and three teachers. No attempt was made to organize separate departments and one room was used as a model school for practice teaching.

In the years that followed six buildings have been erected and two have been acquired with the land purchased for the campus, one of the latter now being used for the president's home and one for a dormitory. Those constructed are the main building, the training school, the central heating plant, the science building, Kamola Hall and the new Woman's Building. The last has just been completed at a cost of $75,000 appropriated by the last regular session of the Legislature.

### BUILDINGS.

Administration Building. This building, the original structure completed in 1894, contains the administrative offices, library, gymnasium and class rooms.

Science Building. This building contains the physical science and manual training laboratories, the forge and the school print shop.

Training School. This building has been remodeled during the past year and now has ample space for all the elementary grades, including the kindergarten, with section rooms and offices for the supervisors. The as-

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sembly has been enlarged, a stage added, a moving picture machine installed and the room attractively decorated.

Kamola Hall. This is the main dormitory and accommodates about 110 students. It furnishes adequate facilities for all the physical needs of the students. Among recent improvements are the redecoration of the dining room, the equipment of the infirmary, and the installation of electric conveniences in the laundry.

Eswin Hall. A smaller dormitory providing accommodations for about eighteen or twenty students.

President's House. A residence on the campus has been slightly remodeled and painted and made suitable as a home for the president of the institution.

New Building. This building, designated as the Woman's Building, has been erected during the last biennium and is one of the dormitory units. It is designed to be the center for the community life of the school and contains spacious parlors, recreation rooms, a school kitchen and dining room and students' living rooms. New Home Economics laboratories are also in this building and the entire construction is complete and modern in every respect. Due to the lack of funds the equipment for the kitchen and dining rooms has not been installed for the coming year.

Building Needs. The most immediate and urgent needs of the institution are library space, gymnasium and class rooms.

## PURPOSE AND ORGANIZATION.

In keeping with the original purpose of the legislative act which established the school, the Washington State Normal School is organized for the training of teachers for the public schools of the state. Changing conditions, the growing dearth of trained teachers, and the increasing numbers of those eager to avail themselves of the advantages of the institution while in the field of teaching have led to a notable enlargement of the school's conception of its duty in service to the state. Thus, besides the expansion of its regular departments of instruction, it has made an earnest effort to meet the ever important problem of the rural schools by the organization of rural training centers for the special training of teachers for these schools. Again, the continuous preparation that leaders in the profession desire who wish to meet the problems of today with the methods of today calls for the closest relationship between the people and schools of the state and the educational institutions of the state. A medium for this active cooperation is found in the extension department of the school.

Departments of Instruction. New science courses and laboratories have been organized, the social science department expanded, additions made to the work of the education and psychology departments. Special courses in art and music have been put on a three year basis coordinate with those in home economics, manual training, supervision, and physical education.

Training Departments. The school maintains on the campus a complete elementary graded training school. In addition it now has in operation four rural training centers as follows: Flensted, a one-room school near Enumclaw; Foster, a two-room school near Seattle; Broadway, a two-room school near Yakima, and McKinley, a two-room school near Toppenish. These centers are so organized that groups of six students spend a period of

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six weeks in actual teaching in a rural school under the direction of the regular supervisor of the center. The district at each center has provided a cottage for the use of the student teachers where they live during their apprenticeship and become a part of the community life. There is a growing demand for these training centers in other counties of the state where the problem of providing rural teachers is still acute.

The Extension Department. The variety of the service rendered by the Extension Department may be judged by the following list of its activities: Free extension lectures on topics of general educational interest and of importance to child welfare, extension courses for credit held at convenient centers, home study correspondence courses, teachers' institute unit courses, special service for individual schools with actual class room demonstration of modern methods, "know your state" service for teachers and the general public interested in a wider knowledge of the resources of Washington, child welfare exhibits, physical education service to help teachers carry out the requirements of the new state syllabus, library service, special educational publications, assistance to teachers in arranging dramatic programs for community gatherings, and lyceum entertainments.

Appointment Service. An additional service is rendered by the school in its appointment office. This service is given free to the schools and teachers of the state and makes consistent effort to help place the right teacher in the right place.

## COURSES OF STUDY.

### I. First Year Elementary Certificate Course.

#### JUNIOR YEAR.

| First Quarter: | Credit Hours |
|---|---|
| Psychology 1, Child Psychology | 3 |
| English 1, Literature for Elementary Grades | 3 |
| Art 7, Art for Rural Schools | 3 |
| Home Economics 15, Housekeeping or Home Economics 1, Elementary Cookery | 3 |
| Chemistry 1, General Chemistry or Physics 1, General Physics | 3 |
| Writing | 1 |
| | 16 |
| **Second Quarter:** | |
| Psychology 7, Psychology of Elementary School Subjects and Education 9, Tests and Measurements | 3 |
| Agriculture, General Agriculture | 3 |
| Social Science 10, Rural Sociology | 3 |
| Biology 8, Advanced Physiology | 2 |
| Physical Education 13, General Physical Education | 3 |
| Manual Training 10, Rural Manual Training or Manual Training 6, Beginning Bench Work | 2 |
| | 16 |
| **Third Quarter:** | |
| Education 29, School Management | 2 |
| Music 2, Public School Music | 2 |
| History and Civics | 2 |
| Grammar and Composition | 2 |
| Education 28, General Elementary School Methods | 2 |
| Geography | 1 |
| Arithmetic | 1 |
| Education 14, Practice Teaching | 4 |
| | 16 |

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Substitutions may be made from related junior courses in the same department. The above one-year course may be followed by any second year outlined in the regular two-year courses and the two years thus constitute the regular rural course leading to the normal school diploma in the rural department.

### Kindergarten-Primary.

#### JUNIOR YEAR.

| First Quarter: | Credit Hours |
|---|---|
| Psychology 1, Child Psychology | 3 |
| Physical Education 7, Health Problems and Physical Diagnosis | 3 |
| Biology 3, Organic Evolution and Heredity | 3 |
| Art 12, Kindergarten-Primary Handwork | 3 |
| History 1, American History | 2 |
| English 24, Grammar and Composition | 2 |
| | 16 |

| Second Quarter: | |
|---|---|
| Education 1, Principles of Education | 3 |
| English 1, Literature for Elementary Schools | 3 |
| Music 7, Kindergarten-Primary Rhythm Work | 3 |
| Art 3, Art for Primary Grades | 2 |
| Social Science 4, Northwest History | 2 |
| Physical Education 1, Plays and Games for Elementary Schools | 3 |
| | 16 |

| Third Quarter: | |
|---|---|
| Education 28, General Elementary School Methods and Psychology 7, Special Subjects | 4 |
| Music 2, Public School Music | 3 |
| Manual Training 17, Elementary School Manual Training | 2 |
| Home Economics 21, Nutrition | 2 |
| Education 22 or 27, Practice Teaching | 4 |
| Writing | 1 |
| | 16 |

### Intermediate.

#### JUNIOR YEAR.

| First Quarter: | Credit Hours |
|---|---|
| Psychology 1, Child Psychology | 3 |
| English 1, Literature for Elementary Schools | 2 |
| Biology 3, Organic Evolution and Heredity | 3 |
| History 1, American History and Civics | 2 |
| English 24, English Grammar and Composition | 2 |
| Manual Training 6, Beginning Bench Work | 3 |
| Writing | 1 |
| | 16 |

| Second Quarter: | |
|---|---|
| Education 1, Principles of Education | 3 |
| Physical Education 7, Health Problems and Physical Diagnosis | 3 |
| Art 1, Drawing as a Language | 3 |
| Home Economics 15, Housekeeping | 2 |
| Social Science 3, Current History | 3 |
| Mathematics 1, General Arithmetic | 2 |
| | 16 |

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Third Quarter:

| | |
|---|---|
| Education 28, General Methods and Education 9, Educational Tests and Measurements | 4 |
| Education 19, Practice Teaching | 4 |
| Art 2, General Design | 3 |
| Music 2, Public School Music | 3 |
| Geography 1, General Geography | 2 |
| | 16 |

### Grammar.

#### JUNIOR YEAR.

First Quarter: Credit Hours

| | |
|---|---|
| Psychology 1, Child Psychology | 3 |
| Social Science 3, Current History | 3 |
| Biology 3, Organic Evolution and Heredity | 3 |
| History 1, American History and Civics | 2 |
| English 24, Grammar and Composition | 2 |
| Art 1, Drawing as a Language | 3 |
| | 16 |

Second Quarter:

| | |
|---|---|
| Education 1, Principles of Education | 3 |
| Physical Education 7, Health Problems and Physical Diagnosis | 3 |
| Music 2, Public School Music | 3 |
| Home Economics 7a, Clothing Problems | 2 |
| English 1, Literature for Elementary Schools | 2 |
| Mathematics 16, General Arithmetic | 2 |
| Writing | 1 |
| | 16 |

Third Quarter:

| | |
|---|---|
| Education 28, General Methods and Education 9, Educational Tests and Measurements | 4 |
| Education 16, Practice Teaching | 4 |
| Social Science 6, Introduction to Economics | 3 |
| Geography 1, General Geography | 2 |
| Art 2, General Design | 3 |
| | 16 |

### II. In the Senior Year

the work of the departments outside of the professional field is combined into three groups as follows:

| A—Liberal Arts | B—Arts and Sciences | C—Education and Philosophy |
|---|---|---|
| English | Agriculture | Education |
| Foreign Languages | Biology | Economics |
| French | Chemistry | Sociology |
| Spanish | Physics | Political Science |
| Latin | Art | Philosophy |
| Mathematics | Music | Psychology |
| History | Physical Education | |
| | Manual Training | |
| | Home Economics | |
| | Applied Mathematics | |



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**Senior Year.**

| First Quarter: | Credit Hours |
|---|---|
| Practice Teaching | 4 |
| Library Science | 2 |
| Major Group | 6 |
| Elective | 4 |
| | 16 |
| **Second Quarter:** | |
| Education 3, Social Aspects of Education | 3 |
| Major Group | 9 |
| Elective | 4 |
| | 16 |
| **Third Quarter:** | |
| Education 6, School Administration | 3 |
| Major Group | 9 |
| Elective | 4 |
| | 16 |

For graduation a student must have completed (a) the work as outlined in any junior year, (b) twelve designated professional hours in the senior year, (c) twenty-four hours in one of the three major groups, A, B or C in the senior year, (d) twelve hours free electives from any field outside the major.

## III. Three-Year Special Courses

**in Elementary School Supervision, Home Economics, Manual Training, Physical Education, Art and Music.**

### Elementary School Supervision.

**SPECIAL THREE-YEAR COURSE.**

**First Year:**

Any Junior year as outlined above.

**Second Year:**

The regular second year as outlined above, providing the twenty-four hours' required major work be taken in the Education and Philosophy Group.

| Third Year: | Credit Hours |
|---|---|
| Education 4, Elementary School Organization and Administration | 3 |
| Special Methods 16, 19, 22 | 12 |
| Education 13, Unit Courses | 4 |
| Education 5, History of Education | 3 |
| Education 26, Criticism and Supervision of Instruction, Practice in Supervision | 8 |
| Electives | 18 |
| | 48 |

### Home Economics.

**SPECIAL THREE-YEAR COURSE.**

**First Year:**

Any Junior year as outlined above.

**Second Year:**

The regular second year as outlined above, providing the twenty-four hours' required major work be taken from the Arts and Science Group in the Home Economics and Science Departments.

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**Third Year:** **Credit Hours**

| | |
|---|---|
| Home Economics 3, School Lunch Management | 3 |
| Home Economics 5, Food Problems | 3 |
| Home Economics 8, Textiles | 2 |
| Home Economics 9, Costume Design | 3 |
| Home Economics 10, Millinery | 3 |
| Home Economics 11, Methods and Practice in Teaching Cooking | 4 |
| Home Economics 12, Methods and Practice in Teaching Sewing | 4 |
| Home Economics 15, Housekeeping | 2 |
| Home Economics 16, Home Nursing | 2 |
| Home Economics 17, Laundering | 2 |
| Home Economics 23, Advanced Nutrition | 2 |
| | 30 |

Preferred Electives:

| | |
|---|---|
| Manual Training 6, Beginning Bench Work | 3 |
| Social Science 12, Scientific Management | 2 |
| Social Science 13, Social Agencies for Health | 3 |
| Manual Training 4, Furniture Design and Appreciation | 3 |
| Art 4, Applied Design and Industrial Art | 3 |
| Elective | 4 |
| | 48 |

## Manual Training.

### SPECIAL THREE-YEAR COURSE.

**First Year:**

Any Junior year as outlined above.

**Second Year:**

The regular second year as outlined above, providing the twenty-four hours' required major work be taken from the Arts and Science Group and in the Manual Training and Science Departments.

**Third Year:** **Credit Hours**

| | |
|---|---|
| Manual Training 2, Beginning Mechanical Drawing | 2 |
| Manual Training 3, Advanced Mechanical Drawing | 2 |
| Manual Training 4, Furniture Design and Appreciation | 2 |
| Manual Training 6, Beginning Bench Work | 2 |
| Manual Training 7, Advanced Bench Work | 2 |
| Manual Training 8, Cabinet Making | 2 |
| Manual Training 10, Rural Manual Training | 2 |
| Manual Training 11, Forge Work | 2 |
| Manual Training 12, Printing | 2 |
| Manual Training 13, Administration and Supervision of Manual Training | 4 |
| Manual Training 14, Teaching Manual Training | 4 |
| Manual Training 15, Studies in Vocational Education | 2 |
| Manual Training 16, History and Methods | 2 |
| | 30 |

Preferred Electives:

| | |
|---|---|
| Art 4, Applied Design and Industrial Art | 3 |
| Social Science 7, Types of Industry and Occupation | 3 |
| Social Science 12, Scientific Management | 3 |
| Social Science 13, Social Agencies for Health | 3 |
| Electives | 6 |
| | 48 |

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## Physical Education.

### SPECIAL THREE-YEAR COURSE.

**First Year:**

Any Junior year as outlined above.

**Second Year:**

The regular second year as outlined above, providing the twenty-four hours' required major work be taken in the Arts and Science Group from the Department of Physical Education and Biological Sciences.

**Third Year:**

Work for the third year should cover any of the following requirements not previously met and such electives as desired:

| | Credit Hours |
|---|---|
| Physical Education 4a, Practice Supervision of Physical Activities | 12 |
| Physical Education 8, First Aid | 2 |
| Physical Education 9, Scouting | 2 |
| Physical Education 10, Playground Management | 2 |
| Physical Education 11, Mechanics of Exercise | 3 |
| Physical Education 14, School Room Gymnastics | 3 |
| | 24 |

Preferred Electives:

| | |
|---|---|
| Biology 3, Organic Evolution and Heredity, or Neurology | 3 |
| Education 3, Social Aspects of Education | 3 |
| Psychology 5, Social Psychology | 3 |
| Social Science 13, Agencies for Health | 3 |
| English 11, Dramatization in the Grades and Special Programs | 2 |
| Music 5, Appreciation | 3 |
| Music 7, Rhythm Work | 3 |
| Manual Arts, Related Courses | 4 |
| | 48 |

## Music.

### SPECIAL THREE-YEAR COURSE.

**First Year:**

Any Junior year as outlined above.

**Second Year:**

The regular second year as outlined above, providing the required twenty-four hours' major work be taken in the Arts and Science Group.

**Third Year:**

| | Credit Hours |
|---|---|
| Music 3, Chorus | 6 |
| Music 4, Advanced Notation | 2 |
| Music 5a, History of Music | 2 |
| Music 5b, Music Appreciation | 2 |
| Music 10, Voice Class | 2 |
| Music 11, Community Singing | 2 |
| Music 12, Beginning Harmony | 2 |
| Music 13, Advanced Harmony | 2 |
| Music 14, Methods and Practice Teaching | 6 |
| Music 15, Musical Education and Supervision | 4 |
| | 30 |

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Preferred Electives:

| | |
|---|---|
| History | 3 |
| Physical Training | 2 |
| English 3, Voice Culture | 3 |
| English 11, Dramatization and Programs | 2 |
| English 4, Types of Poetry | 3 |
| Art | 2 |
| Electives | 3 |
| | 48 |

Note—All candidates for graduation in this course must have sufficient piano training to be able to play at least fourth grade music.

## Art.

### A SPECIAL THREE-YEAR COURSE.

First Year:

Any Junior year as outlined above.

Second Year:

The regular second year as outlined above, providing the twenty-four hours' major work be taken from the Arts and Sciences Group.

Third year:

| | Credit Hours |
|---|---|
| Art 9, Advanced Drawing | 2 |
| Art 10, Advanced Design | 2 |
| Art 16, Color | 3 |
| Art 18, The Art of the Book | 3 |
| Art 11, Survey of Art | 4 |
| Art 17, Design in Pictorial Art | 3 |
| Art 20, Landscape | 2 |
| Art 21, Figure Drawing | 3 |
| Art 22, Social Aspects of Art | 2 |
| Art 23, Practice Teaching and Supervision | 6 |
| | 30 |

Preferred Electives:

| | |
|---|---|
| Manual Training 4, Furniture Design and Construction | 2 |
| Home Economics 14, House Construction and Decoration | 3 |
| Biology 10, Nature Study | 2 |
| English 1, Elementary School Literature | 3 |
| English 11, Dramatization and Program in Grades | 2 |
| Electives | 6 |
| | 48 |

### STATISTICAL

#### Enrollment Summary—October 1918-August 1920

| | |
|---|---|
| Enrollment 1918-19, exclusive of special students | 187 |
| Summer Session 1919 | 235 |
| Summer Session 1919, Tacoma | 101 |
| Enrollment 1919-20, exclusive of special students | 254 |
| Summer Session, 1920 | 343 |
| Total | 1120 |

#### Certificates and Diplomas

1918-1919

| | | |
|---|---|---|
| Life Diplomas | | 78 |
| Diplomas | 89 | |
| Certificates | 64 | |

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| 1919-1920 | | | |
|---|---|---|---|
| Life Diplomas | | | 105 |
| Diplomas | | 91 | |
| Certificates | 108 | | |
| Total | 172 | 180 | 183 |
| Total certificates and diplomas Oct. 1, 1918 to Oct. 1, 1920 | | | 535 |

**Extension**

| | | | |
|---|---|---|---|
| Lecture Course Centers | | 16 | |
| Enrollment | | | 804 |
| Special Lectures | | 48 | |
| Attendance | | | 8285 |
| Correspondence Enrollment | | | 47 |
| Institute Lectures | | | |
| Counties Served | | 28 | |
| Teachers Attending | | | 5643 |
| Child Welfare Exhibit | | | |
| Attendance | | | 3000 |
| Library Service | | | |
| Teachers | | | 105 |
| Lyceum | | | |
| Performances | | 24 | |
| Attendance | | | 5150 |

**Financial**

| | |
|---|---|
| State Appropriations for Biennium 1918-1920 | |
| General Maintenance | $208,630 00 |
| Capital Outlays | 33,750 00 |
| Dormitory Building Fund | 75,000 00 |

# STATE NORMAL SCHOOL, CHENEY, WASHINGTON

**(N. D. Showalter, President)**

## BUILDINGS AND EQUIPMENT.

The past year has seen the completion of a new dormitory for young women, the money for which was provided by the last Legislature. A three-story building conforming to the style of architecture of the other buildings on the campus has been erected. It was found possible on account of the cost of material to complete only the two lower floors. This hall, called Senior Hall, cares for sixty-five young women.

The campus has been enlarged by the purchase of the block to the east. The City of Cheney has vacated the street between the old campus and the new block. With the street improvement in the city the streets around the campus have been concreted and a general improvement of the campus has resulted.

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Men's Dormitory

The three-story residence near the front entrance of the campus has been improved for a young men's dormitory. The three dormitories will care for approximately two hundred students.

## CURRICULUM.

The reorganization of the institution on the four quarter basis has proven of great advantage. Courses are now offered for the special training of teachers for the primary, intermediate and grammar grades, for rural schools, for manual training, for home economics, for music, for physical training, and for art. In addition to the two-year course several three-year courses are offered and many students have been enrolled the past year in the three and four-year courses.

## REORGANIZATION.

A recent organization of the institution has placed the different lines of instruction in six departments as follows:

| | |
|---|---|
| Applied Science and Arts | Agriculture |
| | Fine Arts |
| | Home Economics |
| | Manual Arts |
| Education | Education |
| | Health Education |
| Language and Literature | English |
| | French |
| | Spanish |
| Science and Mathematics | Chemistry and Physics |
| | Geography |
| | Mathematics |

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| | |
|---|---|
| Social Science | History and Social Science |
| | Commerce |
| Social Service and Entertainment | Music |
| | Public Speaking |

**Education includes the supervision of the training school. In addition to the six departments of instruction is the department of administration.**

## EXTENSION.

**The work of this division, listed under the Department of Education, is now well organized under correspondence courses, extension classes and lectures, entertainments and community service. The extension classes con-**

Senior Hall

**ducted by faculty members going to established centers have attracted many teachers. The extension work as a whole is proving itself of great service to the teacher in the field.**

### ENROLLMENT FOR THE BIENNIUM

| | | |
|---|---|---|
| Fall, Winter and Spring Quarters, 1918-19 | | |
| Residence attendance | 426 | |
| Correspondence and extension | 77 | 503 |
| Summer Quarter, 1919 | | |
| Residence attendance | | 656 |
| Fall, Winter and Spring Quarters, 1919-20 | | |
| Residence attendance | 414 | |
| Correspondence and Extension | 344 | 758 |
| Summer Quarter, 1920 | | |
| Residence attendance | | 807 |
| Total | | 2714 |

### CERTIFICATES ISSUED FOR THE BIENNIUM

| | |
|---|---|
| Graduate Diploma | 1 |
| Third Year Diplomas | 7 |
| Advanced Diplomas | 315 |
| Elementary Certificates | 263 |
| Life Diplomas | 281 |
| Total | 867 |

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has no high school department.

The total number of certificates issued does not include the number of attendance certificates issued for the renewals of state certificates, or for the required attendance for state certification.

**COMPARISON**

| | 1916-1918 | 1918-1920 |
|---|---|---|
| Total Enrollment | 1940 | 2714 |
| Certificates issued | 815 | 867 |

# BELLINGHAM STATE NORMAL SCHOOL

**(Dr. George W. Nash, President)**

## A PART OF THE STATE SCHOOL SYSTEM.

The state school system includes common schools, high schools, state normal schools, a state college, and a state university. The laws for the support and enforcement of elementary education are both liberal and well administered. The state college and state university take high rank among the best educational institutions on the Pacific coast, and the work of the state normal schools is accepted by many of the leading colleges and universities of the land, and the advanced diplomas issued by these institutions are recognized as valid certificates in the states of California, Oregon, Idaho, Montana, and more than thirty eastern states.

The State of Washington has maintained a system of normal schools since the year 1890. At the present time there are three state normal schools, one at Bellingham, one at Cheney, and one at Ellensburg. Every one of these schools belongs equally to all the people of the state. Any student, regardless of the section of the state in which he resides, may avail himself of the privilege of residence or correspondence study in the normal school of his own choice. But for purposes of convenience and economy of administration of extension class work, the state has been divided into four normal school districts. To the Bellingham State Normal School have been assigned the following: Whatcom, Skagit, Snohomish, Kitsap, Jefferson, Clallam, San Juan, Island, Chelan, and Okanogan counties.

The school code provides that all students may enjoy free tuition in the state normal schools and still be under no obligation to teach after leaving an institution. Under these conditions it is possible for a student to enter a normal school and make a study of the work of the teacher before pledging himself to enter the teaching profession. This, we believe, is a wise provision, for many young people have no clear conception of the work of the teacher when they enter a normal school, but after a term or two in the atmosphere of professional study they find themselves with definite ideas concerning the teacher's work, and are able to decide intelligently upon their future course of study.

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## HISTORY.

The first normal school established in the Puget Sound country was located in the beautiful little city of Lynden, Whatcom County, Washington. This institution was organized as a private enterprise, but later an effort was made to secure state aid for its support. This plan having failed, a movement was started for the establishment of a state normal school in this part of our commonwealth. In the year 1895 the Legislature of Washington created a special commission to select a site for a state normal school to be located somewhere in Whatcom County. After careful consideration of three different sites, the location between the cities of New Whatcom and Fairhaven (which cities have since consolidated under the name of Bellingham) was chosen. An appropriation of $40,000 for the first building was made in 1895. In 1899 the first appropriation for maintenance was granted and the school was formally opened for work on September 6 of that year with an enrollment of about one hundred students. The institution has, therefore, completed twenty-one years of active service and during this time more than fifteen thousand different students have enrolled for regular class work, and two thousand five hundred have been graduated from the institution.

## LOCATION.

The normal school buildings are ideally located near the geographical center of the city of Bellingham. The site of the school is one of rare magnificence, occupying sixty-eight acres of land on the slopes of Sehome Hill and commanding a beautiful view of the larger part of the city, the harbor and the mountain range beyond. One of the officers of the battleship Wyoming said, "Never have men lined the rail as they did the night we dropped anchor at Bellingham—to gaze at this pretty little town nestled among the hills. The sunset was gorgeous and still water gave a finishing touch. Indeed the sight was thrilling."

## BUILDINGS.

The central building is a large massive brick and stone structure and contains a total of thirty-eight rooms, including the offices, library, literary society and Y. W. C. A. halls, rest room and recitation rooms.

The training school building and annex contain a total of fifty rooms. Two entire floors are devoted to the work of the training department.

The science annex is devoted to the sciences of this institution. It provides three complete suites of rooms, one for the biological department, one for the physical science department and one for the home economics department.

The manual training shop is a remodeled brick structure of two full stories and basement. The enlarged building completed in 1913 provides separate rooms for elementary woodwork, advanced woodwork, forge work, mechanical drawing, printing and smaller rooms for repairing and finishing work and for storage of materials.

The central heating plant furnishes steam and hot water for all the buildings. It has three high pressure boilers with oil burning equipment. It has a storage capacity for three hundred sixty barrels of oil.

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Plans for a new woman's dormitory have been completed and a building to cost $250,000 will be begun in the near future. The building is designed so as to conform to the most modern ideas for school dormitories. On the third floor is to be a social hall, the girls' rooms are to be very nicely furnished and the dining hall, which will accommodate three hundred people, will be most attractive.

## TRUSTEES AND FACULTY.

Mr. Walter B. Whitcomb, attorney, of Bellingham, is chairman of the board of trustees. The other two members are Mr. C. M. Olsen, real estate and insurance agent, and Dr. W. D. Kirkpatrick, physician and surgeon, of Bellingham.

Dr. G. W. Nash, president of the school, had his training in South Dakota institutions, the University of Minnesota and the University of Leipzig, Germany. He has served as college professor, Superintendent of Public Instruction of South Dakota, and as normal school president for fifteen years.

The Bellingham State Normal School has a very strong corps of instructors, many of whom have taken degrees at the University of Chicago, Columbia University, University of California, or other leading universities and colleges.

## COURSES OF STUDY.

The standard normal school course has been, and continues to be, one which can be completed in two years. Graduation from this course carries with it a certificate to teach for five years. This certificate may mature into a life diploma upon presentation of evidence of success in teaching for a sufficient length of time. The work of this course is so planned that upon the completion of its first year the student may receive an elementary certificate, valid for two years.

The Four-Year Course. For some time the school has been offering a three-year course. By vote of the State Board of Education a year ago, the four-year course was authorized, and at a session of the board held in August, 1920, the four-year course was prescribed for the Bellingham Normal School. The prescription of this course in no way interferes with the rights of certification attaching to the two-year course. It is designed to meet the needs of those teachers who need further training in specialized lines of work such as art, music, home economics, industrial arts, etc.; in subjects taught in junior high schools or departmentalized grade work; or in supervisory and administrative positions. Many ambitious grade teachers also feel the need of additional training beyond that of the two-year course. There is a growing sentiment in favor of paying elementary school teachers who have taken training equivalent to the four-year college course the same salary as the high school teacher of like training and experience receives. There is every incentive for the progressive elementary school teacher of today to complete, sooner or later, a full four-year course of professional and academic training.

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## Outline of the Course of Study.

### First Year

**Fixed Requirements:** 48 hours plus Physical Education

- Introduction to Teaching ..... 2 hours
- Elementary Educational Psychology ..... 4
- Observation and Teaching ..... 4
- School Management, or Rural School Management ..... 4
- Oral Expression ..... 2
- Penmanship (Laboratory Plan) ..... 2
- Lectures on Use of Library (no credit) .....
- Library Methods ..... 3
- Physical Education ..... 3

**Special Subjects**

**Group Elective:**

One of the following subjects for two quarters:

Home Economics, Industrial Art, Art and Handicraft, Music Agriculture, Business Education, Physical Education ..... 8 hours

(Methods courses may count in meeting this requirement. This elective may not be used to increase specialization in any line in which the student is taking a Major or Minor, but to supplement and broaden the student's training.)

**Academic Subjects**

**Group Elective:**

One of the following subjects for two quarters:

English and American Literature, Latin, Modern Foreign languages, History and Social Science, Science, Mathematics, Expression ..... 8 hours

(Methods courses not counted)

**Elective Minor** ..... 12 hours

**Elementary certificate, valid for two years, issued upon completion of first year of work.**

### Second Year

**Fixed Requirements:** 48 hours plus Physical Education

- Teaching ..... 8 hours
- Hygiene ..... 4
- Principles of Education ..... 4
- Sociology (unless already taken as Group Elective), or Rural Sociology ..... 4
- Physical Education Methods ..... 2
- Physical Education ..... 1

**Elective Minor continued** ..... 12 hours

**Free Electives** ..... 14 hours

**Diploma and five-year certificate issued upon completion of second year**

### Third and Fourth Years

**Fixed Requirements:** 96 hours

- Teaching, in line of specialization at least ..... 4 hours
- Child study, unless taken in the first two years ..... 2

**Elective Major, continuing the Minor of the two-year course** ..... 24

(A new Major, 48 hours, may be elected)

**Elective Minor** ..... 24

**Free Electives** ..... 42

(Students advised to utilize these in part for an additional Minor)

**Advanced diploma and certificate issued at end of third or fourth year. This course of study emphasizes the fundamentals in teacher training.**

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Subjects which all teachers should pursue are prescribed as fixed requirements. Still further, by resolution of the faculty, all students must be tested in the common branches before they receive certificates to teach. This is not an entrance examination but a prerequisite to certification. We want to make sure that those who profess to teach the common branches are prepared to do so. This is a safeguard not only to the employing public, but also to the teaching profession.

It recognizes the demand for teachers who can teach some special subject in the smaller schools along with the common branches. Hence there is a requirement under the head of "Group Elective" of eight hours work, at least, in some one of the practical arts.

It recognizes the desirability of further academic training. Students are required from the beginning to follow up some lines of academic work which they started in high school or to start some new line of academic work. The prescription of eight hours is intended to give a start which it is hoped the student will follow up in the choice of his electives. This is especially desirable in the case of those who plan at some later time to go to the State University or the State College.

It is Flexible. The fixed requirements are kept down to the lowest possible minimum consistent with adequate training in fundamentals. There is offered a wide field of electives in the form of free electives, group electives, and elective minors and majors. Thus the varying needs, interests, and talents of students are met, and they may be prepared for widely different types of teaching positions.

It demands specialization. The student may not scatter his electives unduly. He must choose some line of specialization. To this end, a large number of minors and majors have been organized.

Minors and Majors. A minor consists of twenty-four credit hours of specialization, or the equivalent of six courses, four days a week, for twelve weeks, distributed through two years. A major represents twice as much work distributed through the three or four-year course.

Minors offered for the two-year course are as follows: Primary teaching, intermediate grade teaching, grammar grade teaching, rural school teaching, art and handicraft, home economics, industrial arts, music, hygiene and physical education, French and Spanish.

Majors offered for the four-year course are as follows: Primary, intermediate or grammar grade supervision, rural school teaching, art and handicraft, home economics, industrial arts, music, and hygiene and physical education. Students in the four-year course may take as additional minors any one of those prescribed for the two-year course, or any of the following: Supervision, agriculture, and nature study, English, expression, general science, history and social science.

All of the above minors and majors are set out in detail in the 1920 catalogue except the majors in art and music.

## TRAINING SCHOOL FACILITIES.

In the past two years the school has sent out nearly six hundred graduates, each of whom was required to earn adequate credit in practice teaching. This necessitated the enlargement of practice teaching facilities. The institution maintains a training school presided over by a superintendent,

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two assistant superintendents and eight general supervisors, beside several special supervisors, and offers work from a pre-primary division through the junior high school. In addition, practice teaching has been carried on in the city schools of Bellingham, Everett and Seattle, and in outlying rural schools covering the one-room, two-room, three-room, four-room and eight-room schools. At present the school has two supervisors in the field offering courses in practice teaching to prospective graduates who are in service in the schools of the state.

## DEPARTMENT OF HYGIENE.

Through the aid of the United States Interdepartmental Hygiene Board, a new Department of Hygiene has been established. This department has been co-ordinated with the Department of Physical Sciences under Professor H. C. Philippi. Professor Philippi, co-operating with the school physician, the school nurse and the physical education instructors expects to send out graduates, physically strong, who will be prepared to carry forward work in general, personal and community hygiene, and in sanitation. In 1919-20 this department received federal aid to the amount of $6,000, while for 1920-21 the grant from the United States government is $10,000.

## MOUNT BAKER LODGE.

The board of trustees is considering the advisability of building a normal school lodge at the end of the trail on Heliotrope Ridge on Mount Baker. One can leave the normal school and in two hours be on the Glacier Trail, and, a few hours later, amidst the eternal snows and myriad waterfalls of Mount Baker's ice cap. The Bellingham State Normal School is the only school in the United States, of normal school or collegiate rank, of which this is true. Excursions will, no doubt, be made every week end during July, August and September, and students may receive first hand acquaintance with scenic nature and gain thereby a series of wonderful and unforgettable memory pictures.

## STUDENT LOAN FUND.

In the fall of 1918, through the interest and assistance of Mr. Charles Allen, of Seattle, the student loan fund was increased from $1,800 to more than $12,000. Citizens of Bellingham contributed upward of $5,000 to this fund and Mr. Allen matched this amount. Of late an additional drive for funds has been made that promises to bring the total of aid funds up to $25,000 or more. Any student who wishes to borrow from the student loan fund to complete a course or to take an entire course may do so.

## NEED FOR TEACHERS.

There is still a great teacher shortage. Many children will receive no instruction this year because of this scarcity, and the normal schools must recruit students from among the most capable young men and women and send them out as trained teachers to meet this great need. The Bellingham State Normal is better equipped than ever before to serve the state in the preparation of teachers and will welcome all students who wish to enter the teaching field.

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## THE TWENTY-SECOND YEAR.

The twenty-second year of the institution opened on Monday, the thirteenth of September, with a large enrollment of high school graduates from Washington and neighboring states. Plans are afoot to make this the best year in the school's history.

During the year the faculty will carry out an intensive study of normal school problems with a view of developing the latest and best methods of carrying on the professional work. Steps have already been taken to insure close and helpful relations among the several professional departments.

In the Extension field, many new and important pieces of work are in prospect. Present plans will, when matured, carry the normal school to every teacher in Bellingham's territory.

### GROSS ENROLLMENT, CERTIFICATES, DIPLOMAS AND LIFE DIPLOMAS.

| YEAR | ENROLLMENT | | | CERTIFICATES AND DIPLOMAS | | | | Life Diplomas |
|---|---|---|---|---|---|---|---|---|
| | Academic Year | Summer School | Total | Elementary | Secondary | Diploma | Total | |
| 1899-1900 | 264 | ..... | 264 | ..... | 14 | 8 | 22 | ..... |
| 1900-1901 | 266 | ..... | 266 | ..... | 24 | 28 | 53 | ..... |
| 1901-1902 | 335 | ..... | 335 | ..... | 25 | 31 | 56 | 4 |
| 1902-1903 | 337 | ..... | 337 | ..... | 24 | 36 | 60 | 12 |
| 1903-1904 | 303 | 56 | 359 | ..... | 31 | 37 | 68 | 20 |
| 1904-1905 | 280 | 63 | 343 | ..... | 28 | 38 | 66 | 22 |
| 1905-1906 | 285 | 72 | 357 | 22 | 35 | 43 | 100 | 37 |
| 1906-1907 | 327 | 85 | 412 | 28 | 53 | 33 | 114 | 30 |
| 1907-1908 | 335 | 108 | 443 | 46 | 74 | 44 | 164 | 44 |
| 1908-1909 | 409 | 136 | 545 | 45 | 70 | 56 | 171 | 28 |
| 1909-1910 | 465 | 234 | 699 | 74 | 65 | 85 | 224 | 25 |
| 1910-1911 | 448 | 289 | 737 | 91 | 72 | 91 | 254 | 59 |
| 1911-1912 | 396 | 425 | 821 | 45 | 98 | 96 | 239 | 67 |
| 1912-1913 | 478 | 538 | 1,016 | 60 | 97 | 128 | 285 | 78 |
| 1913-1914 | 588 | 666 | 1,254 | 91 | 152 | 171 | 414 | 79 |
| 1914-1915 | 706 | 756 | 1,462 | 110 | 175 | 201 | 486 | 119 |
| 1915-1916 | 965 | 911 | 1,876 | 167 | 251 | 292 | 710 | 136 |
| 1916-1917 | 1,081 | 866 | 1,947 | 251 | 163 | 423 | 837 | 168 |
| 1917-1918 | 882 | 842 | 1,724 | 321 | ..... | 419 | 740 | 239 |
| 1918-1919 | 634 | 863 | 1,497 | 254 | ..... | 277 | 531 | 291 |
| 1919-1920 | 650 | 916 | 1,566 | 238 | ..... | 284 | 522 | 335 |
| Totals | 10,484 | 7,826 | 18,310 | 1,843 | 1,451 | 2,821 | 6,115 | 1,792 |

### ESTIMATE OF NEEDS FOR 1921-23

(Exclusive of buildings)

| | | |
|---|---|---|
| Salaries and wages— | | |
| President and faculty | $335,300 00 | |
| Registrar and accountant and other officers and employees | 73,400 00 | |
| Summer School extra | 11,000 00 | |
| | | $419,700 00 |
| Supplies, Material and Services: | | |
| General— | | |
| Traveling expenses | $5,000 00 | |
| Postage | 2,000 00 | |
| Telegraph and telephone | 1,000 00 | |
| Printing | 4,000 00 | |
| Office supplies | 800 00 | |
| Insurance | 3,000 00 | |
| | $16,000 00 | $16,000 00 |

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| | | |
|---|---|---|
| Operation— | | |
| Freight, express and drayage | $3,000 00 | |
| Fuel | 20,000 00 | |
| Light and light supplies | 4,200 00 | |
| Water | 1,800 00 | |
| Janitors' supplies | 4,200 00 | |
| Supplies for library and fourteen Educational departments | 14,000 00 | |
| | $47,600 00 | $47,600 00 |
| Maintenance— | | |
| Renewing gutters, repairing roofs and general repairs | $4,800 00 | |
| Tinting and painting | 2,400 00 | |
| | $7,200 00 | $7,200 00 |
| Local Capital Outlays: | | |
| Machinery, school appliances, building reconstruction and campus improvement | $62,000 00 | |
| Grand total | | $552,500 00 |

## WASHINGTON STATE COLLEGE

**(Dr. E. O. Holland, President.)**

The college year, 1920-21, for the State College of Washington marks the close of disturbing conditions which affected teaching and scientific work generally, during and immediately following the world war. This return to the normal has been accompanied by a rapid increase in the student attendance, particularly in the scientific and engineering courses which were given impetus by the war.

The attendance in 1919, exclusive of extension schools and correspondence courses, was slightly below 2,000. In 1920, the attendance passed 2,500. The attendance this year—1921—will fall not far short of 3,000.

As the situation now exists, students come to the State College from all parts of the state until the housing accommodations of Pullman and the college are exhausted. From that point on, it is necessary for them to return to their homes, or, if warned beforehand, to remain at home. Yet the State College, as compared with colleges and universities whose enrollments now are running from five thousand to ten thousand, is not a large institution.

In the summer of 1920, anticipating the shortage in housing which soon would be acutely felt, the board of regents succeeded in getting two residence halls built for women. One of these halls was constructed from funds appropriated by the legislature two years ago. The other was built with money subscribed on a stock basis, largely by alumni of the college, and business men of Pullman. The college now has three women's halls, capable of housing 250 students.

The housing emergency, as affecting men students, calls for the erection of a building which will provide for not less than two hundred persons.

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It is the desire of the board of regents to get such a building completed in time to be of use in September, 1921.

The housing situation also affects the faculty. In the fall of 1920, several newly employed teachers found it practically impossible to secure proper living accommodations, and one or two became so discouraged that they relinquished their newly accepted positions, and went elsewhere for employment.

It is clear, of course, that conditions of this kind cannot be endured indefinitely, if institutional efficiency is to be maintained. It is equally clear that Pullman, a rural town of less than three thousand people, will not keep pace, in growth, with the growth of the college to which students are coming from every part of the state. This means that a larger part of the student housing will have to be provided by the college than would be the case were the State College located in a city sufficiently large to absorb the student and faculty population.

On the 13th of July, 1920, a tornado struck the college farm and wrecked buildings which it will require $75,000 to replace.

Work on the David S. Troy building, to house the teaching and laboratory work in dairying, was stopped soon after the foundation was laid because of the exorbitant prices of all building material, which were not anticipated by the legislature at the time of making the appropriation. The board hopes to get this building finished early in the next biennium.

In the autumn of 1919 the board of regents authorized the establishing of a "division of general college extension." With gratifying success the newly created division is taking up the development of non-agricultural extension.

This branch of college teaching now includes American government and politics, agricultural and industrial journalism, vocational education, methods of teaching agriculture, "The High School," general psychology, scientific methods of study, social psychology, social aspects of education, practical business English, elementary algebra, shop mathematics, practical woodworking, second year French, college algebra, practical woodworking, and "The Junior High School."

It is the aim of the division of general college extension to organize classes at points away from the college whenever there is sufficient interest in a subject to warrant the college in sending an instructor to them. Fifteen persons, in most cases, is the minimum number that can be considered.

Through its "department of extension lectures and musical recitals," the general college extension division sends members of the college faculty to give lectures on subjects of popular interest to groups and communities throughout the state. Closely related to this lecture service is that of sending musicians from the college to give recitals. The object of these recitals is not only the entertainment of audiences, but the systematic cultivation of an appreciation on the part of the public for good music.

The total class enrollment in the college of agriculture in the first semester of the college year, 1920-21, was 946. The students were distributed among the departments of agricultural engineering, animal husbandry, dairy husbandry, farm crops, farm management, forestry, horticulture, plant pathology, poultry husbandry, soils, and in research studies.

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In addition to college teaching, correspondence instruction has been offered in beef production, pork production, poultry husbandry, soils, dairy farming, farm crops, and plant pathology.

Winter short courses offered include gas engines, farm tractors, the eight weeks' "general course," the sheep-shearing and wool-grading, the creamerymen's course, and a special official association testers' course. There is a steadily increasing pressure in the attendance of all these courses, the greatest drawback being, as already stated, the shortage in housing which keeps many away.

In the biennial period which closed on November 30, 1920, 15,904 boys and girls were enrolled in club work under the leadership of the State College extension service.

A gratifying result obtained in the club work of the year just closed is the increase in the percentage of club members reporting to the leaders. In 1918, 29 per cent of the club members reported. In 1919, 37 per cent reported, and in the year recently finished, 50 per cent reported.

There is observed, also, in the three-year comparison, a steady increase in the net earnings of club members. In 1918 the average net earning for a club member was $17.95; in 1919, $21.68; and, in 1920, $23.12.

These two facts, the increasing percentage of reports, and the increase in the net earnings of individuals, show in gratifying terms that under the leadership of extension service leaders well trained in home economics, farm crops, poultry production, livestock, gardening, canning, and drying, the club work of Washington is yearly getting on a more stable and businesslike basis.

The range of club work participated in during the period covered by this report includes the production of sweet corn, field corn, beets, potatoes, garden produce generally, hogs, cattle (both beef and dairy breeds), sheep, poultry, bees and rabbits. The girls were interested mainly in home projects, such as cooking, canning, drying, and the making of clothing; though a considerable number of them took up farm projects.

For the year closing December 1, 1920, forty-nine potato clubs, with an enrollment of 139 members, made a net clearing, on potatoes, of $6,138.67. Two hundred and fifty-nine garden clubs, with an enrollment of 2,441 boys and girls, made a net clearing of $19,451.49. The net production of the pig clubs, in pork and breeding stock, amounted to $16,231.44. The "dairy calf" clubs made a net gain of $1,833.54. One hundred and sixty-five poultry clubs made net gains aggregating $10,874.74. The canning clubs cleared $9,619.68. Ninety-five clothing clubs cleared $1,646.64; rabbit clubs, 116 of them, $2,134.95.

The total net gain made by all the clubs, with fifty per cent reporting, was $70,308.40. The actual total is much more than this, of course, but no figures are given here, except those taken from reports received.

A splendid example of club work is that of the Boisfort Agricultural Club, of Lewis county. A brief statement of the work of this organization is illustrative and typical of the aims and accomplishments of club work generally. The State Leader, in commenting on the work of the Boisfort club, says:

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"My attention was first called to their work in 1918. That year they had enrolled 42 members in several projects. They rented a hall for their club meetings, met 21 times and every one answered roll call at each meeting. They wanted a flag. Their leader and five boys took their guns and dogs into the neighboring hill, killed a mountain lion, sold his pelt, got the bounty, and with the money thus earned purchased a fine, large flag.

"That year the school directors built a new high school building. The people of the community were so proud of this club's achievements that a special room was built in the structure for club workers. In the room they keep their trophies won at fairs, their flag; hold their meetings and do agricultural research work. In 1919, they enrolled 35 club members, purchased a piano, met 21 times, and all were present at every meeting. One hundred per cent of the club members reported their work to the Club Leader.

"In 1920, they went farther into the hills and got new members, enrolling 43. They held 21 meetings, and 90 per cent of the membership was present at every meeting. Thirty-nine of the forty-three have sent in their reports. Members of this club have won county, district, state, and interstate championships in club contests. Their first leader is a county leader. Their community has developed a fine community spirit. They hold an annual festival to which the whole country within a radius of 10 miles is invited. They select their members with such care that they get their reports. All reports pass through the hands of their local leader, who is also a member, and he signs each report. They lose only those who move, or who, through no fault of their own, have to drop out.

"They have demonstrated the value of cold-pack canning, the value of pure-bred poultry and livestock. They raise good gardens, run tractors, in fact, they are all-round farmers.

"When the Boisfort club began their work, it was generally held that tomatoes could not be ripened in that section. They developed a strain of tomatoes that does ripen. One boy, in 1918, grew eighty hills of tomatoes, and made a profit of $80.

"This club organization should be an inspiration to all who learn of its achievements."

We have much evidence to the effect that the boys and girls' club work has done a great deal to aid the public school teachers of Washington to keep children in school. Furthermore, it is evident that anything that will profitably occupy the time of boys and girls during the summer months and also during the hours away from school work will do much to develop in Washington a large and responsible group of young people who later can take their places in the social, economic and political life of the state. The results obtained in this work are due to the genuine interest boys and girls have in club activities, in the support given to club work by the parents and to the co-operation manifested between the public school system of Washington, the State College and the U. S. Department of Agriculture.

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# STATE TRAINING SCHOOL

I submit herewith my report for the biennial period October 1, 1918, to September 30, 1920. I have endeavored to cover, as briefly as possible, the work of the two natural sides of the institution's life; the welfare of the boys and the development of the physical properties of the school. Along with this I have indicated what I believe to be the most important things that must be accomplished in both lines during the coming two years.

I know that you will be gratified with the showing made along many lines and also know that you will appreciate the many things that are yet to be done in order to put the school in such shape that it may accomplish the highest possible good.

## GROWTH

At the end of the last biennium 159 boys were enrolled in the school. In less than six months from that date 287 were enrolled. One can readily understand the tremendous strain that this rapid increase produced upon the discipline and morale of the school as well as the physical equipment that we possessed. The spirit of unrest that followed immediately the close of the great war and the fact that many thousands of boys who had been gainfully employed were thrown out of work, explained, at least in a measure, this sudden influx. From the standpoint of equipment we were in very unfortunate circumstances to care for this large increase of boys. It was the latter part of the financial biennium. There were almost no supplies on hand. We were short of help. The new boys came so rapidly that we could not assimilate them. The school rooms were overcrowded and it was nearly impossible to carry forward the work in a smooth and systematic manner. Dormitory room was insufficient and, in fact, it just seemed impossible to care for them under the circumstances. Nevertheless, we did care for them and in a very satisfactory manner, too. Of course it was a drain on the financial resources of the school and the patience and energy of our corps of instructors and I cannot commend too highly the work that the men and women of the institution did and the cheerfulness with which they did it.

## DISCIPLINE

The question of discipline is always a problem in a corrective institution of any kind. In fact, it is one of life's greatest problems wherever the growing individual may be. We have tried to work out a system of discipline that was at once humane, effective and easily administered. The merit system that was adopted during the last few months of the previous biennium, and which was naturally more or less of an experiment, has proven satisfactory beyond our fondest hopes. The system used is elastic, as nearly fair as fallible human beings can make it and is easily applied. The fact that all merits or demerits are reviewed by the superintendent and that the boys always have the right of appeal to him has made for a satisfied student body and a contented corps of instructors. The fact that each boy gets his report each month and knows definitely just where he succeeded and just where he failed and just how far he has to go helps his peace of mind and keeps him from speculating on the possibility of an early release.

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New "Gym" Boys' State Training School

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The morale and discipline of the school has been improved tremendously by the cooperation of the various juvenile courts of the state. Through a lack of understanding and proper cooperation some of the courts arbitrarily released boys from the school after a few weeks or a few months stay. The result was to largely nullify the spirit of fairness that the school was trying to inculcate. It upset the discipline of the school and made the merit system hard to apply. We found that as soon as the courts were taken into our confidence and the situation fully explained that they were only too glad to cooperate. There is no more wholesome idea that can be taught any boy than the one that makes him wholly responsible for his own progress and causes him to weigh the result of every move before he makes it. For over a year there has been no lack of cooperation and the progress made has been noteworthy, indeed.

We are particularly indebted to the juvenile courts of the larger cities, Seattle, Spokane, Tacoma, Bellingham and others, for their friendly help and confidence in our methods.

The system of military training adopted during the last few months of the previous biennium has not disappointed us in results. We do not devote a great deal of time to the military, perhaps an average of thirty or forty minutes a day, but this is sufficient to be of marked benefit physically, to teach the boys respect for authority, to teach them obedience, to make the handling of large groups easy and to demonstrate the value of making instant decisions and the doing of things in an orderly and systematic way. The regular army uniform, used for dress and parade occasions, not only gives the school a neat, orderly appearance but it brings out a certain pride in the boys that could not be obtained in any other way. So great a pride have the boys taken in their appearance that the uniforms although moderate in price, of cotton fabric and bought over two years ago are in very presentable shape at the present time. Very few of the uniforms have been misused. This is quite noteworthy in view of the fact that every uniform has been worn by many different boys. There is another feature of the military that was not anticipated when the work started but has grown to be one of the most important disciplinary features of the school work, namely, the large amount of self-government among the boys. When a boy advances to the position of officer, whether of high or low degree, he feels a certain responsibility for the conduct of the boys directly under him. He knows that he cannot take advantage of his position to abuse or misuse other boys for demotion would result. The boys under him realize that they cannot take advantage of him for demerits or deprivation of privileges would result. Then too, the rivalry between the various companies helps to keep the morale in a healthy condition. The merit system appeals to two elements in a boy's makeup, his pride and his desire for reward. We find that these two elements are sufficient to keep a boy in line in a far greater number of cases than one would naturally imagine. There are, however, boys to whom these things do not appeal and some other measures must be used if there is to be any advancement in self-control and the ordinary decencies of life. Withdrawal of privilege reaches many cases. The directing of public sentiment among the boys against certain unlawful acts also helps materially. Assignment to especially distasteful work reaches some and there are still others that we seem to be able to reach only by

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some form of physical punishment. In all forms of discipline we try to deal rather lightly with those misdemeanors that are brought about by the exuberance of youth and are more thoughtlessness than anything else. Acts that are vicious, vulgar and malicious we deal with more severely and endeavor to place upon them the disapproval, not only of the instructors, but of the school at large. There is a wide difference of opinion among the students of disciplinary measures in schools of this type. Many claim that any type of physical punishment is degrading and unsatisfactory. We notice, however, that all recognize the necessity for some severer form of discipline and we also notice that where physical punishment or so-called spanking is not in use, bread and water diets, incarceration, standing at attention, and many other forms of physical punishment are in vogue. In this school no boy is ever deprived of food, locked up, or compelled to stand at attention for more than a very brief period. We feel very positive that to place a boy on a bread and water diet creates in him a spirit of resentment and martyrdom that is unsatisfactory from a physical, mental and moral standpoint. We are also equally positive that to lock a boy up only gives him an opportunity for physical and mental idleness and an opportunity to think of other acts of depredation. We are firmly convinced that whatever disciplinary measures are used should have back of them the idea of self-control and educational progress. We also believe that punishment, whether physical or otherwise, should never be given in anger or the spirit of revenge. That is why we have even the demerits for small offenses reviewed by the superintendent who is not the one specifically offended. That is the reason why we require that all cases demanding more serious disciplinary treatment be reported to the superintendent or the assistant superintendent and punishment be administered by them. This has also the value of uniformity and careful study before punishment is given and due consideration to the nature of the boy and the circumstances under which the misdemeanor was committed. Physical punishment or spanking is a last resort with us. All other measures are exhausted first. Over two years' experience has demonstrated to our entire satisfaction that occasionally there is a boy that spanking seems the only appeal that will reach him. We have seen quite a number of boys change their attitude so quickly and their entire progress become so rapid that we cannot longer doubt the value of the limited use of the paddle where the cases are carefully studied and the spanking administered under proper conditions.

Roughly speaking, there are two types of boys that are more likely to need spanking than any other. One is the bully who has been "cock of the walk" and one who has run over brothers and sisters, defied parents and been a continued source of annoyance to the school. Often a very light dose of the paddle will transform such a boy.

The other type is the boy who is sneaking and underhanded, who revels in filthy thought and actions, who seems more intent on devising some new form of deviltry than on anything else. This type of boy both at home and at school has usually lied or squirmed out of responsibility for his actions. He has gotten the idea that he is too clever to be caught. Accusations, preachments and threats mean nothing to such a lad. Prompt action does and we have noted many cases of rapid progress with boys of this particular type.

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On the other hand, we are satisfied that confinement, an overdose of physical exertion, deprivation of food, etc., are far more harmful to the physical, mental and moral welfare of the boy and that they should not be used.

## EDUCATIONAL WORK.

In spite of the handicaps, the progress that we have made with the educational, moral and social side of our work has been noteworthy. Our desire to place the school in the position of a corrective educational institution has met with marked success. Our school work has been of a very high order and has received the commendation of county and state educational officers and the desire to excel has taken such firm root that the boys are bending every energy to keep up the record that has already been established. In the spring of 1919 all of our eighth graders, twenty-five of them, took the state examinations and all were given certificates. We duplicated this record in the spring of 1920 with thirty-one students. While this grade is the only one that we have so good a check upon, it is equally true that the other grades have established fine records too. This means a great deal to the boys. Most of them are boys that have not done well in the public schools. The reasons are numerous. Often it is the boy's own fault; more often, I believe, it is the fault of the parents and teachers or some unfortunate set of circumstances over which the boy has little or no control. On account of the methods adopted by parents or teachers they have been convinced that they are dull, unable to learn, and decide that going to school is merely a waste of time. What they are able to accomplish here has given them a different outlook and our records indicate that a very large percentage of those who have gone to school here continue their classroom education after leaving. That our educational problem is a difficult one no one will dispute, for naturally we get the boys who are truants, whose energies have been misdirected and whose very natures rebel at attending school. That we have succeeded so well speaks volumes for the patience, thoroughness and earnestness with which our six instructors in classroom work have gone at their problem during the past two years. I am more than pleased to state that there have been no changes in our teaching corps for the present year.

## HIGH SCHOOL DEPARTMENT

For many years there have been from twenty to forty boys of high school age in the Training School who could not continue their classroom education because only grammar grade work was taught. We believe that at least a partially complete high school course should be given but with our lack of equipment and lack of teachers this could not be done.

We did, however, last year inaugurate a high school department and have had an average of something over twenty or thirty boys in high school all of the time. Of course, it is impossible to give anything like a complete course, but we do give excellent instruction in commercial geography, commercial law, United States history, civics, business arithmetic and English. These subjects are what are commonly known as electives in the average high school and we have found the high schools of the state willing to give full credit for work done here. Of the boys who were in our high school department last spring, six are continuing their work here and twelve are

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Boys' Training School Band

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attending high school in this or other states. We regard this as a very excellent showing and are most enthusiastic over the good work done in our high school.

STUDENT ACTIVITIES

It is very unfortunate that we haven't some one to direct our musical work. We find that we have a great many boys with rather unusual talent along musical and other lines of entertainment. This side of life needs to be developed and especially is this true where we have so large a group that must depend almost entirely upon itself for entertainment and recreation.

The first of April, 1919, an instructor was engaged to assist with the school teaching and to handle the music. We found that we were so short of teachers and the teaching work so heavy that she has been unable to give practically any time to the music. Her classes have been especially full and she has had to devote her entire time to classroom work. We hope that before another year this situation can be remedied. In spite of the fact that the only instruction that has been given has been what the company managers and the assistant superintendent have given, many people have been astonished at some of the musical and other entertainments that have been given by the boys. The A Company quartet under the direction of Mr. Holding, the company manager, sang in public many times during the spring and summer of 1920, and they were always most enthusiastically received. The A Company Glee Club of fifteen boys is an organization that would be a credit to any school.

B Company, too, under the direction of Mr. Wilmore, the company manager, has given some splendid entertainments. This quartet of smaller boys has proven very popular, not only within the school but before the public.

C Company with its little lads has also done its share under the direction of Mrs. Shutt, the company manager. A number of choruses and other forms of entertainment have been given before the school and occasionally in public. Many who have seen these boys, both large and small, feel that they ought to have some real instruction. We have also found that we have several soloists whose voices should not be neglected and it seems a pity that they should be.

During the winter months the three companies have taken turn about at entertaining each week and many of the shows that have been put on would have been a credit to an amateur organization with much more to work with than we have had. Most of these entertainments have been put on under the direction of Mr. Pearson, the assistant superintendent, who deserves a great deal of credit for the work that has been done along this line.

Our ups and downs in trying to bring back our school band are almost a nightmare. During the past two years we have tried seven different bandmasters. Some of them joined the army, some of them obtained better positions and some of them were absolutely useless and were dispensed with. Owing to the state of our finances it was impossible to pay an adequate salary to hire a man for band work only and it is very difficult to procure a good musician who can also perform many other tasks about the school. The first of April, 1920, the services of Mr. S. E. Wright, an experienced band

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and institution man, were procured. The progress of the band since that time has been marvelous. The pleasure that the school has received from this musical organization cannot be appreciated by outsiders. The public, too, has been invited to many concerts and has been loud in its praise of the work of these boys. We are satisfied that some of the finest entertainments that we have had have been given by our own talent.

It is quite essential that we create in our school living conditions as nearly normal as possible. We must have work, we must have play, we must have recreation and we have given particular attention to all of these items. We have tried to create, and believe that we have succeeded, a desire in the boys to excel in their work. We have tried to make them take a pride in the accomplishments of their particular industrial or social division. The result has been commented upon by many visitors. Practically speaking, we have almost no discontent and the cheerfulness of the boys has been remarked upon many times.

## IMPROVEMENTS MADE ON FARM AND PLANT

We reported in the last biennial report the clearing of thirty acres of stump land belonging to the school. Last season this thirty acres of land produced 60 tons of potatoes and nearly 1,000 bushels of oats of the approximate value of $10,000 and since it cost but little over $1,000.00 to clear this land it is quite evident what the profit to the school in a single season amounted to. This year one-half, or fifteen acres of this land, sown to vetch and wheat produced 75 tons of silage and 60 tons of hay of the value of $2,500. The first summer of the present biennium we cleared twenty-five acres more of the school ground and eight acres of ground leased from the Northern Pacific Railroad Company at a nominal rental. About ten acres of school and railroad land which would have been cleared that summer remains uncleared for the reason that we had a disastrous fire which destroyed our large horse barn, all of our horses, and practically all of our machinery. This left us without tools or horses to work with and the work had to be abandoned. On this new land, although the crops are not yet harvested at the time of writing this report, we will have approximately 150 tons of potatoes, 80 tons of turnips and 400 bushels of grain. At the present value of these products it is very evident that the financial returns will be very gratifying indeed. All of the land that we have cleared has been put in the finest shape for cultivation. We also set out in April, 1920, 400 fruit trees—prunes, pears, apples and cherries. During the spring of 1919 the low ground back of the barns and poultry house was thoroughly drained and we have had two seasons of wonderful crops from this supposedly swampy and useless three acres. We also completed during the summer of 1919 the remaining 1,000 feet of the big drainage canal and the results obtained are indicated by the fact that we grew over 50 bushels of wheat, 80 of oats and 65 of barley last summer on the land thus drained. About 5,000 feet of tiling was put in through the worst spots—all that we could afford to purchase. We also filled in about three thousand feet of old slough where the Dillenbaugh formerly meandered through the farm.

Old open ditches have been filled in and unsightly cross fences removed so that the farm now presents a splendid appearance. The summer of 1919

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we cut from the land that we were clearing of stumps about 200 cords of wood and 3,000 cedar posts.

The past summer we cut 125 cords of wood from a neighbor's wood lot. This without expense to the school other than the cost of a supervisor. During the spring of 1919 we also set out nearly five acres of small fruit, gooseberries, currants, raspberries, blackberries and strawberries and last spring the first season's crops produced nearly $500 worth of fruit. About 45 acres of valley land which we had sown in oat hay the first season of the biennium was sown to timothy and alsike clover the fall of 1919 and of course, did not yield a big crop the first season but it did furnish a fine lot of pasture after the fall rains commenced.

We are calling your attention to some comparative tables in the statistical part of this report of what the increase in the products of this department has been. We feel that our pride in the progress we have made is pardonable. All of those concerned with the work have given unstintingly of their time and energy to accomplish the results. You will observe that the products of the farm have been increased from some $6,000 or $7,000 to approximately $20,000 last season and nearer $35,000 this season. There has been a tremendously large amount of work necessary to put the farm in shape. As mentioned elsewhere, more than sixty acres of the meanest kind of stump land have been cleared, the big drainage canal dug, a number of acres of slough filled in, and a good many thousand feet of drain tile put in during the past three seasons, to say nothing of many small improvements that have been made. Practically all of this work has been supervised directly by Mr. King, who has charge of the farm, together with such help as the superintendent had time to give him. To the energy and good spirit of Mr. King and those who have assisted him, and in no small degree to the boys who have worked under him, is due the credit for the splendid condition of our farm.

During the first twelve or fifteen months of the biennium we remodeled the dining room and kitchen in the boys' building. The old kitchen was a nightmare of inconvenience and lack of sanitation. The dividing walls and stairway which ran through the kitchen were torn out and the room made into one large, light, sanitary room. A new range, steam cooker and two 50-gallon aluminum steam kettles were purchased and installed, and the necessary tables, cupboards, etc., manufactured in our own shop. The dining room was redecorated and a masoleum floor laid over the bare concrete.

In order to take care of our overcrowded school it was necessary to divide one of the large school rooms, to use the library and also to remodel a room that had formerly been used as a storage room. The old officers' dining room in the A Company building has been remodeled for living quarters for those who supervise the kitchen and dining room work, and two of the company managers live in the quarters formerly occupied by the assistant superintendent. In the B Company barracks the quarters which were formerly occupied by the employees were remodeled and refitted for living quarters, dormitory, bath and washroom for the company of smaller boys. This is a wonderful improvement for now these youngsters are completely segregated from the older boys and are under the management of a competent woman.

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During the summer of 1919 all of our buildings were given a coat of light-colored paint, which has done much to make the place look more like a home and less like a penal institution. This work was done by contract as we did not feel that it was wise to trust inexperienced boys on high scaffold work because of the danger of accidents. We did, with our own help, however, redecorate the A and B Company barracks, the school rooms and dormitory from cellar to attic.

A barber shop and reading room were installed in A Company and numerous improvements made in both A and B Company barracks.

The hospital and greenhouse, which were connected with a separate and entirely inadequate heating plant, were hooked up with the central plant in the summer of 1918 and gave splendid satisfaction during the past winter.

Not much time has been spent on remodeling the greenhouse for the reason that it is improperly placed and it did not seem wise to spend very much time or money on it in its present location. The hospital has been entirely renovated inside and the old bungalow which stood in the foreground has been removed to the rear of the hospital and now serves as sleeping quarters for the nightwatchmen. The building is not suited to this purpose but it is the best we can do in our overcrowded condition.

In the spring and summer of 1919 a superintendent's residence was partially built, the appropriation being insufficient to complete the kind of a building required by its semi-public nature. The first floor of the residence has been occupied since November, 1919, by the superintendent and his family who formerly had quarters in the administration building. As soon as the administration building was vacated we remodeled it into living quarters for the employees. This has been a tremendous help, for before this employees were quartered all over the premises, some of them in very undesirable rooms. Under the new arrangement the employees have a comfortable living room, small club room and their own dining room and kitchen, the benefit of which can hardly be overestimated. At present the administration building, which was formerly the girls' building, houses the offices and most of the employees. The whole place was thoroughly remodeled and redecorated. More than half of the remodeling on all of these buildings and all of the interior decorating was done by the boys. The boys also performed a large part of the work on the superintendent's residence. Otherwise it would not have been possible to build on the appropriation given.

On July 28, 1919, shortly after midnight, fire was discovered in the big horse barn. The whole place was a mass of flames when it was discovered. The institution hose company and the Chehalis city fire department were on the job in a few minutes but no part of the building or contents could be saved. Eleven head of horses, practically all of our machinery, harness, tools and a small amount of hay and feed were destroyed. The money loss amounted to from twelve to thirteen thousand but the property destroyed could not be replaced for considerably more than that. The result was that we were terribly handicapped in harvesting the crops last fall, and as it was absolutely necessary to replace some of the stock and machinery, the drain on our other resources, which were slender enough to begin with, has caused great inconvenience and delayed us in our work. The cause of the fire is

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unknown, but the supposition is that it was caused by the short-circuiting of electric wires.

The old bakery building, from which the bake oven was removed the latter part of the last biennium, and which it was intended to abandon on account of its unsatisfactory condition, has been used during the past two years as a milk house and cannery. It is far from satisfactory for these purposes but necessity compelled us to use it.

The poultry department, which was started on practically nothing, has not grown appreciably during the past two years for several reasons. In the first place, our housing capacity is small, as is also our brooding quarters. Both were built out of the remains of an old shed that we wrecked. It was contemplated that some new housing facilities would be provided this last spring, but the loss of our barn made it necessary to use the small amount of money that had been appropriated for that purpose to putting in shape a partially constructed barn to house the overflow from our dairy herd and our horses. Then, too, we were under the further handicap of having no poultryman and no one on the place who could spare the time, or had the technical knowledge to properly care for the plant. The result was that for the first eighteen months our poultry department but little more than broke even. Last spring a competent poultryman was engaged and under his care we now have a small flock of splendid stock and the results have been more than satisfactory, as is amply proven by the fact that the plant, which consists of just about 250 layers, has produced an average net income of slightly over $250 per month since May.

## HEALTH

The past two years have brought its worries to the health department of the school. The influenza epidemic which struck the country in the fall of 1918 was particularly severe at the school. During the months of October and November, when we were receiving from 20 to 35 boys per month, it seemed impossible to keep down the disease. During those two months we had 157 cases among the boys and nine among the officers. Although splendidly equipped so far as accommodations are concerned, we had more than twice as many cases as the hospital could care for and the third floor of the administration building was hastily fitted up and used as an overflow. We were very fortunate in being able to obtain competent nurses. Four nurses were regularly employed for nearly eight weeks and a number of our teachers and other officers who had had more or less experience in nursing rendered valuable assistance. Every effort was made to check the ravages and for a time we maintained a strict quarantine, allowing no visitors, receiving no new boys and paroling none from the school. This proved unsatisfactory after a time because in practically all of the smaller counties no detention home is provided and to keep small boys in the average county jail is very unfair. In all, seven deaths resulted from influenza and attendant causes.

In the spring of 1919 a boy was committed to us who came down with smallpox a few days after arriving here. A few weeks later another one was sent us because he broke quarantine; as a result for twelve weeks we had from one to three or four cases of smallpox in the isolation ward all

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of the time. The cases were light but the expense and inconvenience attached were very undesirable.

That we did not have many more cases was due to the fact that every possible precaution against spread was taken. To be sure that we were doing everything that could possibly be done, we invited Dr. Anderson of the state board of health to visit the school and after a thorough inspection he advised that we were doing all that could possibly be done.

We had one accident in the carpenter shop that finally resulted in the loss of an arm.

Quite a number of operations have been performed during the past two years. Two boys failed to recover, due to chronic ailments of long standing.

The school has also had its share of the colds and minor ailments that have been prevalent. Great credit is due to Dr. Sleicher, our physician, and Miss Merrick, who has had charge of the hospital practically all of the past two years. At times the work has been so heavy that it seemed impossible for such a limited number to do it all.

## GYMNASIUM

The 1919 legislature appropriated $40,000 for a gymnasium and $20,000 for the first unit of an industrial building. When plans were considered and costs figured, it became very evident that neither building could possibly be built for the amount appropriated. In fact, it was not possible to complete the gymnasium for the entire amount. It seemed best under all of the circumstances, to put the entire amount into one building, and use it both as a gymnasium and a shop temporarily, until such time as other provisions could be made. On September 1st the gymnasium and shop building was completed as far as the funds would permit.

The building is of beautifully simple construction and is 136 feet by 70 feet, outside measurement, two stories in height. The main hall or gymnasium portion is entirely finished. The rooms for lavatories, shower baths, physical director's office are unfinished with the exception of one lavatory. The portion upstairs in both wings is unfinished, but we are going to use one of these rooms for the tailor shop and the other for the shoe shop. This will remove a very unsatisfactory shop condition and give us time to plan something else.

The school is now equipped with one of the finest gymnasiums to be found anywhere and at an expense that is not exorbitant. The value of such a building cannot be appreciated by those who are unacquainted with welfare work. It is a fact that most of our boys are below normal physically and that practically all of them need some corrective physical training. Our military work has helped in this regard but it cannot reach anywhere near all of the cases. Then, too, due to our location, more than half of the year, we cannot do outside physical work. The gymnasium will give us an opportunity to take our recreational and physical exercises indoors in a splendidly lighted and ventilated room where systematic physical education can be given.

We have recently engaged a competent physical director and classes are now organized so that each boy has thirty minutes classroom work each day in physical education. The evenings are given over to instruction in the various games and recreation.

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## PLANS FOR GROUNDS

When we began the consideration of erecting new buildings we discovered that our building space is very limited, as only the high ground is satisfactory for that purpose. We also discovered that the present location of the old buildings is very unsatisfactory, no definite plan having been carried out. The result is that the institution does not present a good appearance from any angle and convenience is unknown.

A great deal of time was spent in the study of the best possible arrangement, both by numerous members of the school staff and by Julius A. Zittel, architect for the new buildings. It seemed wise to make the approach near the center of the available building space and to place the large buildings at the rear of an open court, with the cottages for boys located at each end. With this in mind, the gymnasium was located according to a carefully laid plan, disregarding the present location of the old buildings, most of which must soon be junked any way. As new buildings are constructed the plan can be followed and the buildings grouped about the gymnasium according to the plan agreed upon by the Board of Control, the Architect and the Superintendent. In this way a convenient and adequate institution can be arranged, the barns, poultry house and piggery being grouped in one corner, at a convenient but not too close position relative to the other buildings.

## PRODUCTION

A study of the statistical matter presented with this report will show that all of the industrial departments have increased their production very materially over the preceding two years. The tailor shop has been in splendid hands during the last fifteen months of the biennium and the production record has been more than satisfactory. This department too, has given a very high grade of training to the boys enrolled there. Quite a number of boys have been paroled and are now holding good positions in this trade and there are quite a number in the shop now who will be paroled shortly and who will go directly into good positions.

The shoe shop has been the institution hoodoo. When we have been able to procure a shoemaker who could make shoes we found that he could not make boys. In the entire two years and a half that I have been in charge of the school, none of the men we have tried out have been even a half way success. There is a reason for this. Competent shoemakers have been in greater demand and at a higher wage during the past three years than they have been during the past thirty years. Shoemakers of the ability that we ought to have here can get from fifty to sixty dollars a week. I do not know what the solution of this problem is to be. Unless we do make and repair our own shoes the cost of keeping the boys shod is very large indeed. It is quite evident that we must either increase the salary of the shoemaker to where a competent man can be gotten or abandon the shoe shop. It is very demoralizing to start a man with a crew and then have the boys discover very shortly that he is incompetent and have to take them out of the shop for a few weeks or a few months until we can make another try.

The carpentry department has done a tremendous amount of work during the past two years; more work than the estimated money value

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would indicate. Mr. Snyder, who is in charge, supervised, and the boys in the department, very largely, built the Superintendent's residence. The remodeling of A and B company barracks and the Administration building was also largely done by this department. The painting of the residence and all of the interior decorating on the three large buildings were done by this department; in addition to considerable concrete work, repairing of furniture, the making of tables, desks, and some furniture necessitated by the increased enrollment and by the increased teaching force has also been done, and, in fact, repairs all over the place have fallen to the Carpentry department.

The laundry has maintained a very high degree of efficiency, and practically doubled its work without increasing the expense but a very small amount. All of the boys' clothing, from the skin out, is laundered each week, together with the linen from 300 beds and the necessary work that naturally has to be done about the place.

The engineer and his boys, as the figures indicate, have also done a large amount of work. Our heating plant is old and is practically worn out. The extremely severe weather of 1919-20 very nearly finished it. It has been necessary to make constant repairs, some of them of a major nature. The steam and water lines are old, especially the water mains, and constant work on them has been necessary. This ice plant was completely overhauled and considerable of the electric wiring had to be gone over. Added to all of this, the repairs to plumbing, machinery, and many other little items that come up has made a busy term for this department.

## OFFICE AND ACCOUNTING

The conditions of these departments is unsatisfactory to you and to me, and has been so, so far as we are able to learn, for many years. We believe that you and the Bureau of Inspection were justified in maintaining that the present arrangement of having the accountant in the store room, more than a city block away from the Superintendent's office is unsatisfactory. Then, too, the Superintendent has been compelled, on account of lack of help in his own office, to do so much detail work that it has practically made a truck horse of him. We believe that the combination of storekeeper and accountant is unsatisfactory and propose as soon as the proper arrangements can be made with you that the proper clerical help may be provided to have the accounting done in the Superintendent's office; the storekeeper to see to the receiving and issuing of stores and to keeping tab on the property of the institution. There is one feature under the present building arrangements that will make this rather difficult and that is the fact that the Superintendent's office occupies but two small rooms which have to accomodate the fixtures and help, but I believe that this could be worked out in some satisfactory way.

The handling of the store room, too, under the present arrangement is unsatisfactory. We should have some one in charge of this department who is an experienced groceryman and meat cutter. I am satisfied that we could save a man's wages each month for boys do not know how to cut meat and it is practically impossible to get a man who is experienced in this line and who can do satisfactory accounting.



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## PAROLE DEPARTMENT

Attached herewith you will find the report of Mr. O. J. Chase, who has been parole officer since the 15th of April. You will notice that during this five and one-half months fully two-thirds of his time has been taken up in conducting boys to the school from the various places of commitment and in doing this it has been necessary for him to travel approximately 10,000 miles. It is very evident on the face of this statement that with the present size of the institution, it is out of the question for a parole agent to do very much of the work that he is expected to do and which is so vitally important to the success of the school. Experience has demonstrated that the most vital time for our boys is the first six months or year after they leave us. During the time that we have them here they have been used to careful discipline and careful instruction. When these influences are removed there is a very grave danger of their falling into lax habits, getting into unfortunate home conditions or taking up with the wrong kind of companions. I cannot speak too highly of the work that Parole Officer Chase has done. I really marvel that he has been able to accomplish as much parole work as he has. It seems imperative that we have another man to do the work of conducting the boys to the school and that Mr. Chase be given an opportunity to spend all of his time in actual parole work. In a preponderance of cases the home conditions which were responsible for the boy's commitment to the school in the first place have not changed much during the twelve to eighteen months that he has been with us. To send him back into the same surroundings without taking any safeguard is merely courting failure.

Every home, whether the boy's own home or another, should be thoroughly investigated and those who are to look after him carefully educated before a boy is permitted to leave us. Their places of employment, their school work, and in fact all of their activities should be very carefully supervised by some one who understands and appreciates the many unfortunate conditions that may arise.

There has been a marked improvement during the past year or two in the attitude taken by the people of the State toward the training school and its handling of boys, both within and without the institution. Quite a number of organizations have shown a real desire to help and many individuals have done the handsome thing by our boys. On the other hand, we have applications from many men who merely desire to get all they can out of the boys and give as little as possible in return. We cannot afford to place boys with people of this kind. As a matter of fact, with the present size of our State and the widely scattered residence of our paroled boys, there is work enough for two or three energetic, efficient men.

The first six months of the last biennium we had no parole officer and a tremendous hardship was worked on the Superintendent and two or three others who tried to do, as best they could, the parole work. The year following the influx of boys was so great that the parole officer could not even bring them all in and it was necessary to send out other members of the school staff, whose regular work necessarily had to suffer while this was being done. During the month of February, 1919, alone, 66 boys entered the school.

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During the past year over 250 boys have been paroled and this added to those paroled in prior years but who are still under the supervision of the school, makes nearly 700 boys scattered over the State who should have the friendly assistance and supervision of the school.

I feel that rapid progress is being made in the handling of our paroled boys and that if the parole officer is given an opportunity his work will go forward with very rapid strides indeed. I cannot pass this subject without expressing my appreciation of the help that has been rendered us by the various Juvenile Officers, Rotary Clubs and Elks Lodges over the State. From all of these sources we have received accurate information on home conditions, many individuals have assumed responsibility for boys, and what is more important a friendly interest has been taken.

May I urge upon the Board the importance of providing, at the earliest possible moment an extra man in this department.

## RECOMMENDATIONS

We believe that the school has reached a size where it is necessary to have more assistance in the preserving and building up of the health of the boys. Our dental situation is particularly bad. Under the system of having a state dentist who reaches the institution once in from eight to fifteen months all of the boys cannot possibly be taken care of. The last time the State Dentist visited our school within three weeks after his departure twenty odd boys entered the school, most of whom needed dental work done, some of it imperative. I do not believe that we are under obligations to do expensive work, nor has the school done so in the past. Where crowns or bridge work are necessary, the matter has been taken up with the parents and in most cases the necessary funds furnished. More than fifty per cent of the boys who come to us have very bad teeth. Ordinary attention to the health of the boys demands that they be cared for. May I suggest that the necessary equipment to do extracting, and to put in amalgam and enamel fillings be provided at the school and that a contract be made with some dentist close at hand to do the necessary work once a week. It will then be necessary to take a boy to town only in rare cases and the situation in regard to the health of the mouths of the boys will be improved more than one hundred per cent and the expense little, if any more than at present. I believe also that the institution should have a resident physician. We are very appreciative of the services that have been rendered by our physician during the past two years. It has been a trying time and he has given many more dollars worth of service than he has been paid for. There are, however, many operations, such as adenoids, tonsils, varicocele, hernia, that should have been performed but it was impossible to do so with only one nurse and the large number of patients to be cared for.

A resident physician cooperating with the physical director (in fact, one man might fill both places) could look after the diet and physical needs of those boys who have been under nourished and improperly cared for before coming to the school.

## NEW BUILDINGS NEEDED

Two things make it imperative that considerable money be spent the coming biennium on buildings for the institution. First, more than one

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half of the buildings now on the grounds are inadequate, very difficult to keep in condition and some of them practically ready to fall down. Second, the population and activities of the school are increasing so rapidly that even though the present quarters were in good repair they would still be inadequate. First and foremost, we need a heating plant. The old plant is ready to fall to pieces. Much of the machinery and boilers were purchased second hand in the first place. Last winter's cold snap came very near being serious for us but somehow we weathered the storm. If we can get through the coming winter with the present plant we shall be doing extremely well. A new plant should be built and so located as to supply the needs of the institution for many years to come, and to be economically located for the distribution of heat.

We are seriously in need of a new laundry room. It is very unsatisfactory to have a laundry in a building along with other shops and it should be located as closely as possible to the supply of steam and hot water. I would, therefore, suggest that an inexpensive laundry room be built in connection with, or rather adjoining, the new power plant. Our shop facilities are more than antiquated. Our old building which was constructed very cheaply in the first place, is not worth repairing. It was the intention of the last legislature to furnish the first unit of industrial building but the tremendous increase in prices made it impossible to even make a beginning with the money appropriated, and as before mentioned in this report, a substitute measure had to be adopted. Our instruction in the Manual Arts is far behind the times. It is true a few boys are given some instruction in machine shop practice, but the number is necessarily limited. We have one man who is engineer, fireman, plumber, electrician, blacksmith and general repair man. When he isn't busy at one of these occupations he has a little time to instruct and supervise the boys.

Our carpenter shop has some very good equipment and has turned out a lot of work, but we ought to be able to give more boys instruction in this branch of work.

Our shoe and tailor shops are in great need of some new equipment. The same is true of our laundry.

We ought by all means to be able to give instruction in electricity. gas engines and farm mechanics. It is absolutely true that seventy per cent of our boys are anxious for instruction in these lines and many of them have talent that amounts almost to genius in some of these lines.

A new industrial building should be built on modern lines, and in units so that as the years go by and additional space is needed it can be added.

We should by all means have a small cannery, not an expensive plant but one sufficient to permit us to can all of our fruit and vegetables and possibly a surplus for some other institution less fortunately situated. The actual space needed is small and the machinery need not be a very big item. The past three seasons we have struggled along with a small hand canner costing less than $100.00. Of course, it is evident that it is not economical to work with this kind of equipment. The cost of supervising is too great and the results too small. Even with this small outfit you will observe that we have canned fruit and vegetables enough to materially lessen the cost of our operation.

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As before mentioned in this report, our buildings are over crowded and the proper segregation of the boys impossible. There are but very few really vicious boys in the school at any given time but these can do the remainder of the students much harm unless very closely supervised and that takes more time than is justified.

Then too, we get a number of boys who cannot be classed as feeble minded, but who at best cannot be listed as better than low grade morons. Then we have the high-grade morons, sub-normal and normal. To be compelled to put these boys in groups of 100 makes discipline very difficult and makes it impossible for a man to thoroughly understand and direct the work of his group. It is undeniably true that the boys must handled in smaller groups where the boys of a similar type and mental capacity can be associated in their work and their play. It is plain to see that the so-called cottage or group system is undoubtedly a little more expensive but the results certainly justify it. I would not recommend separate dining rooms and separate schools in the different cottages. We believe in one central meeting place, a general dining room and the commingling of all the boys on the play grounds under proper supervision. There is something in the mass psychology, in the spirit and morale of an institution that is destroyed where too much segregation is practiced, but if we could place our boys in groups not to exceed fifty where their home life could be more nearly normal, where their reading and their quiet play, instruction in social usages, health, sanitation and behavior could be given them more intensively and yet without the preaching or lecturing idea, it would help very materially. For the reason that we are now so short of space and the further reason that we must sooner or later adopt the group system, I believe that we ought to build one cottage this coming biennium. This cottage could be used as a receiving place for the new boys, where they could be, in effect, quarrantined for three or four weeks; where a competent man could study their mental, moral and physical tendencies, and from here send them to the company where they would seem most likely to succeed. This, too, would prevent the spread of disease through the school, for we never have any assurance that the new boy is not carrying some contagious or infectious disease.

Our school space, too, is very inadequate. Two of the rooms are very badly lighted, and are not large enough to handle the students that we must crowd into them. I wish it were possible for us to have immediately, a modern, well equipped school building, but there are physical needs that are more pressing at the present time and I realize that we cannot go the whole way at once. We must have a little equipment for our school, however. We have done remarkable work with the little that we have; work that is deserving of recognition in the form of the right kind of material to work with. The second floor of A company barracks is all used for school purposes and it is now crowded to the limit. What we could do with additinal students at the present time is more than I can guess, and I feel sure that before the coming biennium is over we will have many more.

It is regretable that we did not have money enough to finish our gymnasium while the contractors were at work. Sufficient funds should be provided for its completion and this should be done at the earliest possible moment. The amount involved is not so very large and the use and con-

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venience of the building would be worth many times the amount in a year or two.

A small appropriation should also be made to finish the Superintendent's residence, only the lower floor of which is now completed. In this case, too, the amount involved is not large and considerable of the work could be done by the boys.

There should also be appropriated sufficient money to enable us to build some roadways and sidewalks. It is practically impossible to get about the place in the winter time. There need be no expense for labor in this connection as the school has always done its own road work. Considerable of the concrete work was done several years ago. It is practically gone and must be replaced. The barn built during the summer of 1918 and which was to have been used as additional space for dairy cows, has not been completed, although the burning of our horse barn compelled us to put in the floor and temporary stalls. This work should be completed at an early date.

A small horse barn should be built and a suitable machinery shed. Since the loss of our barn and machinery shed, our machinery has had to take the weather and this is not economical, nor is it a good example for the boys we are trying to teach. A small horse barn will be sufficient for the tractor has come to stay and it is not economical for us to keep a larger number of horses than we are actually able to use the year around. The machinery shed should be large enough to house all of our equipment. Although both of these buildings should be fireproof, it is not necessary that they be very expensive.

Our poultry plant certainly should be extended. Even with the small plant that we have now the convenience and profit in fresh eggs and poultry has been very noteworthy. We ought to have at least three thousand layers on the place before the end of the next biennium. Appropriations sufficient to purchase the material for building laying houses and the necessary brooding space should be provided. The work of construction can all be done by the boys.

We must also have a small additional amount for a cow shed, a new garage sufficient to take care of three or four cars. A small milk house equipped with proper cooling tanks and Babcock tester is almost imperative.

## THE FARM

The amount of work put on our farm the past two years has given results and a fair promise of what can be accomplished in the next two years if we keep up or improve the pace. A few hundred dollars will give us sufficient money to meet the cost of clearing the ten acres of ground still uncleared. A few hundred more will give us sufficient money to hire the extra teams needed to complete the filling in of the old Dillenbaugh slough. When this is done, practically two hundred acres of our land will lay in one large level piece and all of it will be producing. Productivity counts and so does looks. It has an effect upon those who are working about the place that cannot help but be good. We continue our work of under draining. We must set out more fruit and berries. The place must be creditably fenced. Considerable of our fencing is worthless, it all looks bad and

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some of the farm is not fenced at all. The fencing problem here has been a difficult one because the back water lifts out many of the posts each season and this means a ramshackle appearance in spite of the time spent in repairing. I believe that we ought to fence the whole place with concrete posts, 40-inch woven wire and one barbed wire above. We would then have a fence that would last practically a life time and the water would not damage it.

So far as farm machinery is concerned we have been getting along for the past season on next to nothing, borrowing from our neighbors and hiring when we had to. This is the result of the fire that destroyed all that we had. We must have a tractor for we haven't sufficient horses to anywhere near do the work in the rush season and besides the tractor is much more economical and effective. We also need practically a complete set of wagons, mowers, binders, plows, cultivators, etc.

The institution can hardly longer get along without a light auto truck. We have had to do much hauling during the past two years. We have had to take one or more teams from their regular and very important work to make trips to town for freight and provisions.

We are quite badly handicapped because of the fact that we have no pasture. It would seem good policy to dispose of, by sale or trade, the fifteen acres of ground that lies across the highway from the main farm and practically in town and procure land of more value as grazing or farm land. There adjoins us a farm of 212 acres of excellent land that can be bought at a reasonable price, and in my judgment this should be done before the price is materially increased. About half of it is cleared and in cultivation. The remainder has been slashed and is now used for pasture. In a few years the school could have it completely cleared and could extend the present canal on through this piece of property. With this additional ground we could raise practically all of our own beef and forage crops for our dairy herd. The dairy herd, by the way, should be materially increased, for while we have a reasonable supply of milk, cream and butter, it is not all that it should be and the demands of the institutions are bound to increase. It would seem good policy to add a few registered animals. We have a very good herd of grade Holsteins but only one registered animal in the lot. A small amount of money should also be spent in procuring a few pure bred hogs.

It is also going to be necessary to construct in the very near future several large drain lines and we feel that this work, including the making of tiles, should be done by our boys. There is no reason why we should not make our concrete posts and concrete drain tile and a number of other articles along this line that are so badly needed on the place. The amount of equipment involved should be very small and it is the kind of work that we can always keep any extra boys busy at that may be driven from work outside by inclement weather or for any other reason.

## OTHER IMPROVEMENTS

Our hospital should be moved in the near future. The new arrangement of buildings has placed the gymnasium directly in front of it. The expense of moving the building should not be large and it would place the hospital in a better position and a more sightly one.

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New water mains should be provided. I am satisfied that in spite of continual repairing, we lose enough water each year to pay for the new pipes.

We should also make some additional provisions for the living quarters for employees. Particularly are we destitute of any suitable place to house those men who work at night. Where they attempt to sleep in buildings occupied by the boys or by any other employees and where work is continually going on it is impossible for them to get the proper amount of rest. I am unprepared to say at this time just what should be done, but I believe the Board can figure out some way that would not be too expensive and thus relieve a very akward situation.

### MANY HAVE HELPED

In closing this report, I desire to extend the thanks of every officer and every boy to those who have helped during the past two years to make our work easier and more effective. To many speakers and entertainers who have so generously given of their time, to many individuals scattered over the state, who have sent us boxes, magazines and Christmas packages, to the Women's Clubs of the State who sent us so many beautiful pictures, we are very grateful, and we feel for a certainty that their many kindnesses will be repaid by a better citizenship for the boys who have been the recipients.

Respectfully submitted,

THOMAS P. HORN,

Superintendent

### STATISTICS STATE TRAINING SCHOOL

#### MOVEMENT IN POPULATION

October 1, 1918 to September 30, 1920

| | |
|---|---|
| Boys in School, October 1, 1918 | 159 |
| Boys admitted | 448 |
| Boys returned from parole | 79 |
| Deserters returned | 122 |
| Total | 808 |
| Boys paroled | 396 |
| Deserted | 163 |
| Transferred to other institutions | 6 |
| Died | 10 |
| In school September 30, 1920 | 233 |
| Total | 808 |

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**SHOWING COMMITMENTS BY COUNTIES—OCTOBER 1, 1918 TO SEPTEMBER 30, 1920.**

| | | | |
|---|---|---|---|
| Adams | 4 | Lincoln | 2 |
| Asotin | 1 | Mason | 2 |
| Benton | 3 | Okanogan | 2 |
| Chelan | 8 | Pacific | 5 |
| Clallam | 4 | Pierce | 68 |
| Clarke | 8 | Skagit | 12 |
| Columbia | 2 | Snohomish | 29 |
| Cowlitz | 3 | Spokane | 97 |
| Ferry | 1 | Stevens | 4 |
| Grant | 7 | Thurston | 10 |
| Grays Harbor | 12 | Walla Walla | 7 |
| Jefferson | 5 | Whatcom | 22 |
| King | 66 | Yakima | 6 |
| Kitsap | 28 | | |
| Kittitas | 12 | Total | 448 |
| Lewis | 18 | | |

**SHOWING BIRTHPLACE OF BOYS ADMITTED DURING BIENNIUM**

States and Territories

| | | | |
|---|---|---|---|
| Alaska | 1 | Oregon | 17 |
| Arkansas | 1 | Pennsylvania | 8 |
| California | 6 | South Dakota | 6 |
| Colorado | 4 | Texas | 1 |
| District of Columbia | 1 | Tennesee | 1 |
| Hawaii | 2 | West Virginia | 2 |
| Idaho | 11 | Wisconsin | 11 |
| Indiana | 1 | Washington | 243 |
| Iowa | 5 | Yukon | 1 |
| Kansas | 5 | Foreign Countries | |
| Louisiana | 1 | Austria | 2 |
| Massachusetts | 1 | Canada | 19 |
| Michigan | 12 | England | 3 |
| Minnesota | 24 | France | 1 |
| Missouri | 15 | Germany | 1 |
| Montana | 11 | Italy | 4 |
| Nebraska | 5 | Poland | 1 |
| New York | 1 | Russia | 5 |
| North Dakota | 5 | Sweden | 2 |
| Oklahoma | 6 | | |
| Ohio | 2 | Total | 448 |

**SHOWING CAUSES OF COMMITMENT OF BOYS**

| | | | |
|---|---|---|---|
| Arson | 1 | Forgery | 15 |
| Assault | 6 | Holdup | 1 |
| Attempted Murder | 1 | Incorrigibility | 31 |
| Auto Larceny | 67 | Larceny | 145 |
| Bootlegging | 1 | Rape | 6 |
| Burglary | 53 | Robbery | 25 |
| Delinquency | 76 | Truancy | 6 |
| Dependency | 11 | Vagrancy | 3 |

**SHOWING AGES AT WHICH BOYS WERE COMMITTED**

| | | | |
|---|---|---|---|
| 8 years | 4 | 15 years | 95 |
| 9 years | 6 | 16 years | 99 |
| 10 years | 14 | 17 years | 43 |
| 11 years | 15 | 18 years | 6 |
| 12 years | 37 | | |
| 13 years | 45 | Total | 448 |
| 14 years | 84 | | |

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**SHOWING AMOUNT AND VALUE OF FARM PRODUCTS**

| COMMODITY | Unit | Amount 1919 | Value 1919 | Amount 1920 | Value 1920 | Total Value Biennium |
|---|---|---|---|---|---|---|
| Beans, dry | pounds | 2,800 | $168 00 | 500 | $25 00 | $193 00 |
| Beans, green | pounds | 8,315 | 332 60 | 20,696 | 827 84 | 1,160 44 |
| Beets | pounds | 2,000 | 100 00 | 3,630 | 181 50 | 281 50 |
| Brussels sprouts | pounds | 300 | 24 00 | 500 | 60 00 | 84 00 |
| Carrots | pounds | 6,080 | 182 40 | 4,500 | 135 00 | 317 40 |
| Cauliflower | heads | 152 | 15 20 | ..... | ..... | 15 20 |
| Celery | bunches | 6,580 | 987 00 | 5,550 | 832 50 | 1,819 50 |
| Corn, sweet | pounds | 7,190 | 359 50 | 26,316 | 1,315 80 | 1,675 30 |
| Cucumbers | pounds | 3,763 | 150 52 | 1,277 | 51 08 | 201 60 |
| Horseradish | pounds | 75 | 7 50 | 220 | 22 10 | 29 60 |
| Lettuce | heads | 2,108 | 105 40 | 1,083 | 54 15 | 159 55 |
| Onions | pounds | 1,200 | 48 00 | 3,100 | 124 00 | 172 00 |
| Parsnips | pounds | 4,800 | 144 00 | 7,500 | 225 00 | 369 00 |
| Pumpkin | pounds | 9,150 | 91 50 | 1,900 | 19 00 | 110 50 |
| Radishes | pounds | 365 | 18 25 | 2,200 | 22 00 | 40 25 |
| Rhubarb | pounds | 3,195 | 63 90 | 2,125 | 42 50 | 106 40 |
| Rutabaga | pounds | 1,800 | 36 00 | 6,200 | 124 00 | 160 00 |
| Squash | pounds | 9,176 | 91 76 | 2,200 | 22 00 | 113 76 |
| Tomatoes, green | pounds | 2,275 | 45 55 | 4,784 | 95 68 | 141 23 |
| Tomatoes, ripe | pounds | 3,745 | 187 25 | 8,894 | 444 70 | 631 95 |
| Currants | ..... | ..... | ..... | 85 | 12 75 | 12 75 |
| Gooseberries | ..... | ..... | ..... | 236 | 25 90 | 25 90 |
| Raspberries, red | gallons | ..... | ..... | 102 | 71 40 | 71 40 |
| Raspberries, black | gallons | ..... | ..... | 76 | 45 60 | 45 60 |
| Strawberries | pounds | ..... | ..... | 1,586 | 317 20 | 317 20 |
| Rhubarb | pounds | 3,195 | 95 85 | 2,125 | 63 75 | 159 60 |
| Corn, dried | pounds | 140 | 28 00 | ..... | ..... | 28 00 |
| Corn, canned | quarts | ..... | ..... | 174 | 52 20 | 52 20 |
| Corn, pickled | pounds | ..... | ..... | 1,000 | 50 00 | 50 00 |
| Chow-chow | pounds | 200 | 20 00 | 1,500 | 165 00 | 185 00 |
| Cucumber pickles | pounds | 700 | 42 00 | ..... | ..... | 42 00 |
| Kraut | pounds | 2,500 | 125 00 | 4,500 | 225 00 | 350 00 |
| Piccalilli | pounds | 1,000 | 120 00 | 2,210 | 265 20 | 385 20 |
| Peas, canned | quarts | ..... | ..... | 84 | 25 20 | 25 20 |
| Prunes, canned | gallons | ..... | ..... | 120 | 72 00 | 72 00 |
| Pears, canned | gallons | ..... | ..... | 200 | 120 00 | 120 00 |
| Beef | pounds | 1,828 | 321 80 | 908 | 132 80 | 454 60 |
| Chicken | pounds | 621 | 321 20 | 599 | 315 25 | 636 45 |
| Eggs | dozen | 2,271 | 1,362 60 | 2,421 | 1,452 60 | 2,815 20 |
| Milk | gallons | 31,482 | 6,296 40 | 35,346 | 7,069 20 | 13,365 60 |
| Pork | pounds | 3,910 | 712 09 | 4,080 | 1,040 07 | 1,752 16 |
| Rabbits | ..... | ..... | ..... | ..... | 46 80 | 46 80 |
| Veal | pounds | 2,066 | 451 68 | 3,154 | 664 52 | 1,116 20 |
| Barley | bushels | 180 | 180 00 | 456 | 575 00 | 755 00 |
| Oats | bushels | 1,054 | 948 20 | 2,648 | 2,193 00 | 3,136 20 |
| Wheat | bushels | 230 | 460 00 | 308 | 616 00 | 1,076 00 |
| Hay, cow | tons | 40 | 1,400 00 | 62 | 1,550 00 | 2,950 00 |
| Hay, timothy | tons | 25 | 750 00 | 21 | 525 00 | 1,275 00 |
| Ensilage | tons | 200 | 2,800 00 | 275 | 4,950 00 | 7,750 00 |
| Potatoes | tons | 61 | 3,660 00 | 152 | 6,080 00 | 9,740 00 |
| Turnips | tons | 10 | 200 00 | 126 | 1,890 00 | 2,090 00 |
| Mangles | tons | 9 | 225 00 | 4 | 100 00 | 325 00 |
| Kale | tons | 6 | 150 00 | 4 | 100 00 | 250 00 |
| Straw | tons | 15 | 150 00 | 45 | 360 00 | 510 00 |
| Totals | ..... | ..... | $23,973 15 | ..... | $35,795 29 | $59,768 44 |

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**SHOWING VALUE OF WORK PUT OUT BY TAILOR SHOP.**
**October 1, 1918, to September 30, 1920.**

| | Number | Value Each | Total Value |
|---|---|---|---|
| Hickory shirts | 1,427 | $1 27 | $1,812 29 |
| Khaki shirts | 136 | 1 50 | 204 00 |
| Overalls | 890 | 1 76 | 1,566 40 |
| Night gowns | 491 | 1 12 | 549 92 |
| Sheets, pillow cases, towels, | 2,171 | 0 42 | 911 82 |
| Pressing and cleaning | 1,240 | ..... | 1,380 75 |
| Patching and repairs | ..... | ..... | 1,720 45 |
| Suits made | 18 | 15 00 | 270 00 |
| Miscellaneous | ..... | ..... | 431 25 |
| Total | ..... | ..... | $8,846 88 |

**SHOWING VALUE OF WORK DONE BY LAUNDRY—OCTOBER 1, 1918 TO SEPTEMBER 30, 1920.**

| | |
|---|---|
| Officers' Work | $3,507 93 |
| Boys' Work | 2,772 32 |
| Flat Work | 4,768 56 |
| Blankets | 639 58 |
| Total | $11,688 39 |

**SHOWING WORK DONE BY CARPENTRY DEPARTMENT—OCTOBER 1, 1918 TO SEPTEMBER 30, 1920**

| | |
|---|---|
| Repairs to Plant and Furniture, Remodeling Buildings, etc. | $5,130 15 |
| New Work, Furniture, Buildings, etc. | 2,562 75 |
| Cement work | 1,328 45 |
| Kalsomine and paint | 943 30 |
| Total | $9,964 65 |

**SUMMARY OF PRODUCTION FOR ALL DEPARTMENTS—OCTOBER 1, 1918 TO SEPTEMBER 30, 1920**

| | |
|---|---|
| Tailor shop | $8,846 88 |
| Laundry | 11,688 39 |
| Carpenter shop | 9,964 65 |
| Machine shop (estimated) | 7,481 25 |
| Shoe shop (partially estimated) | 6,400 75 |
| Ice plant (estimated) | 638 00 |
| Farm, Garden and Dairy | 59,768 44 |
| Total | $104,788 36 |

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**SHOWING COMPARATIVE VALUE OF PRODUCTION OF ALL DEPARTMENTS FOR THREE BIENNIUMS.**

| | 1914-1916 | 1917-1918 | 1919-1920 |
|---|---|---|---|
| Tailor shop | $4,337 27 | $6,320 00 | $8,846 88 |
| Laundry | 3,743 43 | 7,751 67 | 11,688 39 |
| Carpenter shop | 6,697 12 | 6,351 09 | 9,964 65 |
| Machine shop | 5,815 92 | 4,780 10 | 7,451 25 |
| Shoe shop | 3,761 94 | 3,971 12 | 6,409 75 |
| Ice plant | 589 50 | 370 00 | 688 00 |
| Farm, garden and dairy | 11,171 64 | 12,469 88 | 59,768 44 |
| Totals | $36,091 82 | $42,013 86 | $104,788 36 |

# THIRD BIENNIAL REPORT OF THE STATE SCHOOL FOR GIRLS.

At the close of this biennium, it becomes my duty to submit this report covering the period beginning October 1, 1919 and ending Sept. 30, 1920.

The first year of this biennium was carried on under the wise supervision of the beloved former Superintendent, Mary Campbell, who ceased her worldly labors and entered into rest on November 12, 1919. Miss Campbell took charge of this institution at its opening on December 14, 1914, and for five years devoted her life most unselfishly to the young girls who needed her care. Her broad charity threw around them a mantle of love, while her confidence in each inspired faith in self. Even in the face of apparent defeat her unfailing trust often crowned her efforts with success. She felt "Inasmuch as ye have done it unto one of the least of these ye had done it unto me."

## General instruction

It is our purpose to fill the minds of the girls so full of things worth while, that the sordid and unwholesome will be eliminated and replaced by things that develop character.

We plan to give each girl general training in home keeping, including cooking, sewing, laundry, decorating and cleaning. Nearly all do much tatting, crocheting and other fancy work. There are among our girls those who delight more in the preparation and service of good meals than in anything else. Such girls are given special training in those lines.

## Outdoor work

The large amount of outdoor work done in the hay field, in the care of the stock and in the garden gives an adequate supply of green food and provides an outlet for pent up energy besides adding greatly to the health of the girls. While not a large number of them will enter such pursuits for a livelihood, I am pleased to report that one girl is entering college today to major in agriculture and horticulture.

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**Academic work**

School opened September 13, 1920, with classes in the grades and first and second years of high school. Each girl is expected to attend school one-half day.

**Special studies**

We cannot shape every life in the same mould and the evidences are convincing that these girls are not exceptional. The personal equation must be considered and training suited to the individual choice selected.

While a large number of the girls are taking either piano or voice lessons, two are specializing. One of these girls is preparing to enter a conservatory of music in January and the other taking the normal requirements and doing practice teaching. She is also planning to be ready to take a place in a music store. Daily chorus for all is given during vacation and twice a week during the school year.

One girl has already taken up a course in bookkeeping and others will begin about October 15.

Plans are being made for stenography and typewriting, and investigations are under way looking toward adding telegraphy.

There are also several here who are interested in commercial art. For such we are considering a course in designing, interior decorating, etc.

Domestic science, home nursing, first aid.

**Entertainments**

Ample provision is made for pastime. Debating, oratorical contests, musicales, plays and interesting discussions of current events give variety to the evening assemblies. "The Miracles of Roses," "Pauline" and other musical entertainments were given, our latest success being "The Windmills of Holland," which we were proud to present to a large number of guests.

Thirty-three girls attended a musicale at the Centralia Chautauqua and Mr. Sam Grathwell gave his lecture here to the entire school. Two girls attended the Symphony orchestra. A number of noted singers and lecturers, including the Dramatic and Musical Club of Ellensburg Normal, have freely given of their talent.

**Recreation**

"Lovey Mary," our little Shetland pony, with her cart, is a joy to the girls and a picturesque sight as she is driven about the grounds.

Contests in volley ball, baseball and other games induce a friendly rivalry among the girls of the various cottages.

Fifteen of our girls, accompanied by an officer, have enjoyed a "Work Vacation" for four weeks in the foothills of the Cascades picking berries and pears, and a week ago sent seventy-one boxes down to the school. They will return tomorrow. As an intermission from the routine of school life and financially, the outing has been a success.

**Donations**

Many magazines and papers and several records have been given to the school, the Sunday School Quarterlies for the year furnished by Mt. Vernon and many pictures sent to decorate the girls' rooms. The churches

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of Centralia arranged for flexible back bibles and four dozen hymn books. From the various libraries of the state and contributions made by individuals we have received 440 books.

**Improvement**

During the last two years the following construction work has been done:

Silo;

Green house;

Cement walks and post lights;

Power house, consisting of lighting, domestic heating, domestic hot water, pumping plants and equipment to provide high and low pressure steam for laundry purposes;

Railroad spur to transport coal, etc. from main line to our power plant:

Concrete root house 28 by 34 feet;

One reinforced concrete tunnel 6 by 6 feet, 1600 feet long is now under construction connecting all cottages to the power plant. This tunnel is to take care of all the water mains, steam lines, and electric light wires. The cover of this tunnel is a cement walk connecting the cottages at the rear;

Our new cottage is practically ready for occupancy. It is designed to provide quarters for thirty-three girls and officers. It is equipped with all modern conveniences and an alarm system. This building contains also a thoroughly up-to-date steam laundry with facilities to do the work for the entire institution.

The living rooms, dining rooms, and kitchens of the three buildings have just been refinished and the girls themselves are beginning the work of kalsomining the bedrooms. This with the new carpets, curtains, and draperies, makes the living rooms quite attractive.

**The farm and its resources**

The farm consists of two hundred acres—forty-seven upland and the remainder in the valley. The former is occupied by the buildings, driveways and designed for berry fields. The latter comprises ninety-six acres in cultivation and the balance is slashed and used for pasture. This year we harvested eighty-four tons of clover hay and 450 bushels of oats. It is estimated that the fields will yield about forty tons of potatoes, four tons of squash and pumpkins and sufficient corn and ensilage to fill the forty-five ton silo. The truck garden covers fifteen acres—three acres of sweet corn and a general variety of table vegetables. Besides this each cottage had an early garden where the work was done by the girls directed by its officers. The green house provided quantities of early tomatoes and other delicacies for the table as well as cabbage, tomatoes and celery for transplanting. We have raised forty-four geese, a number of rabbits, turkeys, chickens, squabs and guineas and slaughtered thirty hogs, prepared all ham and bacon used at the institution and now have forty-two more hogs to fatten for butchering. We have eleven cows but it is proposed to use some of them for meat during the winter and purchase high-grade stock.

**In conclusion**

I wish to say that there are in this institution an unusually fine type of women who are earnestly striving to lead the girls to a higher vision of

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life. My appreciation of the faithfulness of these officers and of the loyalty of so many of the girls to whom I am indebted for whatever measure of success may have been attained, is hereby acknowledged.

Respectfully submitted,

IDA McQUESTEN,
Superintendent.

## THE STATE SCHOOL FOR THE DEAF.

**Vancouver, Washington.**

The present superintendent, George B. Lloyd, began his work as superintendent of the Washington School for the Deaf on September 1, 1920, in place of Mr. Thomas P. Clarke, who is now teaching in the same institution.

The total number of pupils who have attended this school during the past two years has been 155 pupils for the year 1919-1920—95 boys and 60 girls. We have 131 pupils in attendance at the present time.

Both boys and girls are taught to care for their own rooms. The children do all the work in their respective dormitories. We have classes in cooking, sewing, printing, wood working, and leather work. We allow the chef and his assistants to have every Wednesday afternoon off. The cooking class gets supper for the entire institution under the direction of their instructor.

The Domestic Science department is fitted in a manner similar to the kitchen and dining room of the ordinary home. The children cook and serve meals to various members of the household, whom they invite to their department for dinner. Usually four guests are present. In this way the children gain actual experience in the preparation and serving of meals for the ordinary sized family. All supplies are issued to the various classes from the store room and the class securing the supplies is charged with them. In this way they are brought to realize the cost of food stuffs. At the end of the month a report is made by the instructor, as to how the materials were used.

In the sewing department the girls first learn to darn and do simple mending, from which they gradually progress, until they are able to make a complete dress or suit. They are also taught to do fancy work.

I consider the industrial department as important as the literary department. The handicap of deafness makes it absolutely essential that our pupils be taught some trade, so they may compete with the hearing when they leave school. The shops should be in such a condition and have such competent instructors, that a pupil may readily secure a position after completing the course.

All that is needed to make our industrial department as efficient as it should be, is the purchase of a quantity of hand tools for the carpenter and shoe shops, and type and other printer's supplies for the print shop.

We have just received a new shoe stitcher which was purchased during the summer. We also purchased a shoe finisher last winter which is now set up and working, so our shoe department is as well equipped as any modern cobbling establishment. The boys are taught to repair and make

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shoes, to repair and make harness and other kinds of leather goods. All the shoe repairing for the pupils of the blind school and of this school is done by the boys in the shoe making department.

In the print shop the boys are taught to set type by hand and on the linotype. They issue a school paper called the Washingtonian, by-weekly. This paper is gotten out entirely by the boys. They also do other small jobs of printing for the institution.

In the carpenter shop the pupils are first taught the names of the tools and objects in the shop and their uses. They first learn how to plane and make a simple joint, gradually progressing until they are able to assist in the repair work about the institution and to make articles of furniture.

We use the American Combined System. This is the system used in most of the institutions throughout the country. All pupils are put in oral classes upon their arrival, where they are taught to talk and read the lips. If they do not make satisfactory progress under oral instruction they are put in manual classes, where they are taught by finger spelling and writing.

We are giving more attention to "rythm work," which is the cultivation of the voice by the aid of the piano. Very satisfactory results are being accomplished by this work and we hope to do more of it in the future.

It is not practical for deaf pupils to follow the same course of study as used in the public school for the hearing in the corresponding grades, but we aim to approach the course of study used in the public schools as nearly as practicable, for the deaf child needs the same knowledge as the hearing one. The path of knowledge is harder for him, therefore, he progresses more slowly.

The progress made by our pupils in a few years is truly remarkable, when it is remembered that they have to be taught, after entering school, a working English vocabulary, sentence formation, sound elements, speech, and many other things which the hearing child knows before he enters school. Our classes are, therefore, much smaller than those of a hearing school as each child needs so much individual instruction.

The Legislature at its 1917 session appropriated $40,000.00 for a new one-story school building which was completed and ready for use in September, 1919. It is an attractive building, being of fabric brick, with formal cut stone front entrance, and containing an office, school supplies, store room, twelve class rooms, sewing room, domestic science department, lavatories, and an auditorium with stage, drop curtain, and booth and screen for moving pictures. This building is an improvement that the school has much needed and is greatly appreciated.

We have many needs. We need a new outside hospital. Our experience during the winter of 1919-1920; when we had an epidemic and were quarantined for several weeks, shows the need of a separate hospital at this school. The old main building, where our sick rooms are located, is so nearly coming to pieces that contagion cannot be prevented.

If we had a hospital built as a separate unit no interference with the business of the institution would be necessary at any time.

Our old main building, which is no longer used as a school building or for dormitory purposes, should be replaced by an administration building of a modern, sanitary, fireproof type, to contain offices, store rooms, library, living and sleeping rooms for officers, instructors, and other employees, din-

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ing rooms, kitchen, etc., and also, either within or in close connection with it, a bakery and cold storage plant. Our present facilities for all these purposes are patently inadequate.

Another need, is a dormitory for the small boys and one for the small girls. Both of our present dormitories are crowded to their capacity and we can accommodate but few more pupils. This would enable us to keep our beginning pupils and younger classes separate from the older pupils. The two ages of pupils need entirely different diet, supervision, instruction, and care, and above all such segregation would enable the little children to acquire the habit of speech and speech reading much more rapidly and effectively, because they would not learn the use of signs from the older pupils to the extent which they do now.

If our school continues to grow it will be necessary to purchase more land. There are several desirable tracts lying adjacent to the school grounds and one of them should be purchased.

The teaching of farming and gardening is considered an important part of an educational system for the deaf. As we are situated it is impractical for us to give much instruction in these subjects, due to a lack of land and the fact that all of our pupils return to their homes during the summer.

A large quantity of fruit and some vegetables are raised on the institution grounds. These articles are canned or otherwise preserved for the use of the institution during the winter.

GEORGE B. LLOYD,
Superintendent.

## STATE SCHOOL FOR THE BLIND, VANCOUVER, WASHINGTON.

Through an act of the Legislature there was established in 1886 a school for the deaf, blind and feeble-minded and it was not until 1906 that the progressive step was taken of separating the blind from the deaf into distinct schools of their own after the feeble-minded had been removed to another city. Legal separation was effected in 1913 with W. B. Hall as the first superintendent, which position he held until his death two years later. His wife, Sadie E. Hall, was appointed to the superintendency on October 25, 1915. She was in charge of the school up to September 1, 1920.

This biennium has in many ways been a critical one owing to the World War and its consequent burden of high prices and unsettled conditions and epidemic of sickness. These things have to a degree affected us all but it is with deep gratitude that I am able to report only slight inconvenience from illness, which a cheerful spirit of good comradeship in any denial of the things usually considered necessary—because always provided—has marked the life of the school for the past years.

We rejoice in the fine physical condition of this plant where all the buildings are practically new and entirely fireproof for this aids greatly in promoting the spirit of good cheer—one of the essentials of good health.

The dedication of the new pipe organ at Easter time, last spring, was a very happy event and marked the fulfillment of a dream of many years.

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The organ has been a constant delight to all who live at the school and will, we trust, be the means of preparing some of our pupils for future competence. When the plunge, which is complete, except the tile lining and showers, is provided for, the school will be in a class with the best in the country.

The yard has been graded and fine cement walks laid connecting all buildings and along the front of the grounds. Beautiful shrubs and roses have been planted in suitable places while the lawn at the present writing is a beautiful carpet of green.

The work produced in the industrial department is of a higher grade than ever before. The girls have had regular classes in cooking, handwashing and ironing, machine and hand-sewing, crocheting, knitting, weaving and basketry. The boys have made brooms, caned chairs, made tables and other pieces of furniture, tuned pianos, both in and out of school, made hammocks and laundry bags.

In the music department the grade of work has been above the average. The concerts and recitals given before the public have been most gratifying from an artistic standpoint. Several new violins have been added and the work done in this department has been especially good.

Three new typewriters have been purchased and many new books added to the library.

On account of the generous raise of salaries we have been able to retain the services of our teachers of experience and this means much to a school of this nature.

During the past two biennniums there has been attending the Vancouver High School a group of young people resident at the State School for the Blind. They have taken the regular school work and had their lessons read to them by other high school students who have been allowed room and board at the State School free of charge in return for services as "readers."

This year at the June commencement two young people, Roy Binzer of Concrete, and Adeline DesAutel of Spokane (both totally blind), received diplomas for the completion of the four years course. They also received credit as honor pupils, being among the sixteen honor students in a class of sixty-two young people.

We are proud of the standings of many of the graduates of this school and often refer before the children to the record made by our own boys and girls who call this school their Alma Mater.

We have, beginning with the new biennium, arranged to keep all pupils in the State School for the completion of their sophomore year, thus making it possible for them to continue their training in music and handcraft. For the junior and senior work they may enter the public high school.

The same care has been exercised during this biennium as has been the custom here for years—to provide wholesome and beneficial play. Parties are planned from time to time. Owing to the open winter and strong love of out of doors manifest in all children, "hikes" have been very popular. A day in the woods with lunch of sandwiches, weiners and apples to be eaten around a fire is a very wholesome and profitable diversion.

At present there are sixty pupils enrolled and it is not unlikely that the attendance will reach seventy by the close of the next biennium. If the

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average attendance should be seventy, the per capita according to the past year of increased prices would need to be reckoned at $2.13 for 365 days. This would make the appropriation approximately $110,000.00.

Blindness is nearly always accompanied by a defective physical condition. For this reason it is very important that a school for the blind be equipped with every device for the development of a strong body. Swimming is one of the very best exercises for a blind child because it develops the whole body; while the exercise is taken in an element that makes a tremendous appeal to the sensitive touch of the sightless. The management of every school of recent reconstruction has added a pool for swimming and speaks in highest terms of its value as a developer of strong physical powers.

In the basement of the administration building is a fine plunge all roughed in. It would cost approximately $10,000.00 to complete the plunge with white tile and when finished the Washington School for the Blind would be in a class with the best in the country.

During the months of July and August, 1919, one of our teachers acted as field agent and visited every county in the state. She consulted the county superintendents of schools and visited the blind themselves. As a result of this personal contact with the homes a number of pupils were secured at an earlier age than would otherwise have been the case. Owing to a lack of funds the work was limited to but this one phase of field work. This work of a field agent is one which can be done just as well by a person who has but little sight or none at all. The work of such an officer is to visit the parents making suggestions and explanations, to follow up discouraged pupils and encourage them, to find the young blind and report them to the superintendent and to locate the adult blind and give them the larger outlook of a trained worker. The enlargement of the plan includes the home teacher who is usually a blind person, who goes into the homes and there teaches the helpless ones that life is not necessarily useless because sight is gone.

That all phases of this important work for the blind may be fully developed I recommend that a sufficient allowance be made to cover the expenses of a field agent for the entire period of the biennium. His work to be under the direction at all times of the superintendent of the school.

The state school through its summer classes and in various other ways has shown its willingness to cooperate in every way possible in assisting the adult blind in their endeavor to become self-supporting citizens through work.

We believe that the State of Washington by profiting by the experience of other states will, eventually, have one of the most modern workshops in the United States. We see no reason why this workshop should not be located in the metropolis of the state, Seattle. In fact, the foundation for such an establishment appears to be already in existence there.

In view of the fact that the "Revised Braille" has been the accepted system in all schools of our country since the Halifax conference for Instructors for the Blind in 1916, it is necessary each biennium to add many new books to the library. In this way the gradual replacement of the old "American Braille" books will provide a working library for the children who are now in the lower grades learning the "Revised Braille."

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Two new pianos will be needed in the practice rooms and one in the tuning department. I therefore recommend that fifteen hundred dollars be allowed for the needs of the library and musical instruments.

I recommend that three hundred dollars per pupil be allowed for any blind graduate of an accredited high school who wants to continue his education in some institution of higher learning. Said fund to be expended at the discretion and under the direction of the superintendent of the State School for the Blind.

I would recommend that a suitable building be secured in some center, say Seattle, and a shop for the adult blind be equipped for the teaching of trades suitable for the adult blind. The initial outlay need not be great. Some competent man could be put in charge and thus be provided a place where the deserving man could find the justice due him, namely, a place to produce something needful and receive compensation for his effort.

Respectfully submitted,

SADIE E. HALL,

SEH-EFK Superintendent.

## STATE CUSTODIAL SCHOOL

(S. C. Woodruff, Superintendent)

Medical Lake, Wash., Sept. 30, 1920.

Mrs. Josephine Corliss Preston,

Superintendent of Public Instruction,

Olympia, Washington.

My Dear Madam:—

I have the honor to submit a brief report of the operations of this institution for the two years ending September 30, 1920.

The following shows the movement of population for the two years:

| | Male | Female | Total |
|---|---|---|---|
| Present October 1, 1918 | 337 | 283 | 620 |
| Admitted October 1, 1918, to September 30, 1920 | 115 | 97 | 212 |
| Readmitted during same period | 30 | 31 | 61 |
| Total enrollment | 482 | 411 | 893 |
| Dropped from rolls by discharge, death, etc. | 144 | 120 | 264 |
| Present September 30, 1920 | 338 | 291 | 629 |
| Total enrollment | 482 | 411 | 893 |

From the above it will be seen that we have only had an increase of nine over our population of two years ago. But as soon as the two new buildings now nearly completed are ready for occupancy, we will have about 800 inmates, as we now have over 200 on the waiting list. On account of the great increase in the cost of construction, we have no funds for furnishing these buildings and may have to defer opening them until after the Legislature meets.

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The past biennium has been a trying period for us. The scarcity of help, the coal shortage last winter, the influenza epidemic and the general unrest among all sorts and conditions of people, have all combined to make it a period long to be remembered.

We have about 380 that attend school and have been fortunate in having an able staff of teachers who have been very successful in the work here and many of the pupils have made excellent progress, particularly in industrial work.

Several County Superintendents of Schools and quite a number of teachers have visited us and most of them seemed to be favorably impressed with conditions here.

Considerable work has been done here in the way of grading and planting trees and shrubbery and it will not be long now until the surroundings begin to look more attractive.

The farm operations are beginning to assume quite extensive proportions. We have about 400 acres under cultivation and raise about all the vegetables necessary for use and most of the grain and fodder for the stock. We have about 45 cows in the dairy herd, 40 head of swine and next year hope to have about 3,000 poultry, having just completed 640 feet of concrete poultry houses. The value of the farm products raised is about $30,000.00 per annum. Besides being profitable, the farm also provides an abundance of fresh vegetables in season and affords healthful occupation for a large number of our inmates to whom such work appeals.

We very much appreciate the kindly interest that has been taken in the work we are trying to do here, by the educational department and by educators and many of the women's clubs throughout the state.

Respectfully submitted,

S. C. WOODRUFF,
Superintendent.

## IS THE PRESENT UNREST OF HUMANITY A DISEASE?

(S. C. Woodruff)

Institutions have not been exempt from the changes in human nature that have been and are now prevalent in the outside world. It has taxed our utmost ingenuity to secure sufficient help to maintain some semblance of orderly operation. But for the loyal services of a few who have refused to be dominated by this spirit of unrest that now pervades our entire social fabric and have stayed with us and many times performed double duty, conditions would have become impossible. There has been a constant stream of employes coming and going. Many arrive here dead broke, work until they get a few dollars and then move on. Four or five visitors a week used to be the average here. Now there are several hundred during the summer months. Money is plentiful, railroad fares low in comparison with the rise in prices generally and nearly every family owns an automobile, have an abundance of idle time on their hands and are constantly moving, moving, on pleasure bent, in search of new scenes or new excitement, to satiate if possible the unnatural desire for something different. It is a form of insanity that is apparently epidemic and which we cannot control until we once more get closer to God and back somewhere near the old sane,

simple life again. The old commandments handed down by Moses, thousands of years ago, are still the groundwork upon which is based all the beneficent statutes that govern enlightened peoples. Our best citizenry is found in those communities that obey the fundamental principles of those great laws, which are, our duty to God and our duty to our neighbor. When all mankind is instilled with the belief that they can exist without labor and production and that life is but an orgy of continuous pleasure and luxury, the inevitable result is chaos. No man who performs his duty toward God and his neighbor will shirk any responsibility in contributing of his labor or means toward the proper existence of humanity. He will not be a patriot at a price, nor prey upon the exigencies of a distracted and stricken people.

Now, the present condition of the human mind is nothing new, from a psychological standpoint. It is but history repeating itself. In Green's "History of the English People," written nearly 50 years ago, we read of the conditions prevailing in England at the close of their victorious war with France and the terrible visitation of the black plague. The pychological effects of these two events upon the population so closely resembles the conditions now prevailing in the world at large, that I quote a few paragraphs from this history:

"England was drunk with her glory and the hope of plunder. The cloths of Caen had been brought after the sack of that town to London. 'There was no woman,' says Walsingham, 'who had not got garments, furs, feather beds and utensils from the spoils of Calais and other foreign cities.' The Court revelled in gorgeous tournaments and luxuries of dress, and the establishment in 1346 of the Order of the Garter, which found its home in the new castle that Edward was raising at Windsor, marked the highest reach of the spurious 'chivalry' of the day. But it was at this moment of triumph that the whole color of Edward's reign suddenly changed. The most terrible plague the world has ever witnessed advanced from the East, and, after devastating Europe from the shores of the Mediterranean to the Baltic, swooped at the close of 1348 upon Britain. The traditions of its destructiveness and the panic struck words of the statutes passed after its visitation have been amply justified by modern research. Of the three or four million who then formed England's population more than half were swept away in its repeated visitations. Its ravages were fiercest in the greater towns, where filthy and undrained streets afforded a constant haunt to leprosy and fever. In the burial ground which the piety of Sir Walter Maunay purchased for the citizens of London, a spot whose site was afterward marked by the Charter House, more than fifty thousand corpses are said to have been interred. Thousands of people perished in Norwich, while at Bristol the living were hardly able to bury the dead. But the Black Death fell on the villages almost as fiercely as on the towns. More than one-half the priests of Yorkshire are known to have perished; in the diocese of Norwich two-thirds of the parishes changed their incumbents. The whole organization of labor was thrown out of gear. The scarcity of hands produced by the terrible mortality made it difficult for villains to perform the service due for their lands and only a temporary abandonment of half the rent by the landowners induced the farmers of their demesnes to refrain from abandonment of their farms. For a time cultivation became impossible. The sheep and cattle strayed through the fields and there were none left to drive

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them. Even when the first burst of panic was over, the sudden rise of wages consequent on the enormous diminution in the supply of labor, though accompanied by a corresponding rise in the price of food, rudely disturbed the course of industrial employments. Harvests rotted on the ground and fields were left untilled, not merely from scarcity of hands, but from the strife which now for the first time revealed itself between capital and labor.

"Nowhere was the effect of the Black Death so keenly felt as in its bearing on the social revolution which had been steadily going on for a century past throughout the country. At the moment we have reached, the lord of the manor had been reduced to the position of a modern landlord, receiving a rental in money from his tenants and supplying their places in the cultivation of his demesnes lands by paid laborers. He was driven by the progress of enfranchisement to rely for the purposes of cultivation on the supply of hired labor, and hitherto this supply had been abundant and cheap. But with the ravages of the Black Death and the decrease of population, labor at once became scarce and dear. There was a general rise of wages and the farmers of the country as well as the wealthier craftsmen of the town saw themselves threatened with ruin by what seemed to their age the extravagant demands of the labor class. Meanwhile the country was torn with riot and disorder. An outbreak of lawless indulgence which followed everywhere in the wake of the plague, told especially upon the landless men, workers wandering in search of work who found themselves for the first time masters of the labor market; and the wandering laborer or artisan turned easily into the sturdy beggar or bandit of the woods. A summary redress for these evils was at once provided by the crown in a royal proclamation: 'Because a great part of the people,' runs this ordinance, 'and principally of laborers and servants, is dead of the plague, some, seeing the need of their lords and the scarcity of servants, are unwilling to serve unless they receive excessive wages, and others are rather begging in idleness than supporting themselves by labor, we have ordained that any able bodied man or woman of whatsoever condition, free or serf, under sixty years of age, not living of merchandise, nor following a trade nor having of his own wherewithal to live, either his own land, with the culture of which he could occupy himself, and not serving another, shall if so required serve another for such wages as was the custom in the twentieth year of our reign or five or six years before'."

Other more drastic edicts were proclaimed, but could only be enforced to a limited degree and for several years the unrest and under-production continued until the unwritten law of supply and demand naturally adjusted affairs.

At this time in the world there is undoubtedly a shortage of labor. The war probably cost twenty million lives, directly and indirectly; the influenza probably eight million more. A large percentage of these were in the prime of life—the workers. Those of us who lived have seemingly not redoubled our efforts to make up for the great economic and human losses that have been sustained, but, on the contrary, are seeking to curtail production and living lives of ease and luxury. This condition of course cannot continue indefinitely. We cannot live without work. The farmer cannot feed the world without help. If the farmer strikes, there will be stark famine within six months.

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The chief factors which seem to have contributed to the change in human nature in this generation and in this country are the great war, the influenza epidemic, undesirable immigration, the trend of the suburban population to the cities, the automobile craze, too much paternalism and too much luxury. All these have contributed to a revolution in our social system and mode of living, upsetting the delicate balance of that wonderful organism we call the mental process.

With the wonderful advances that have been made in science, sanitation, education and general knowledge during the past century there should be no repetition of the direful results of the afflictions that visited the earth nearly six hundred years ago, when civilization was in its infancy. What is the cause of the present unrest?

For some time past, Dr. Max G. Schlapp, professor of neuro-pathology in the New York Post Graduate School and Hospital, has been making exhaustive studies with a view to determining the causes that lead to such sudden changes in human nature. Dr. Walter G. Fernald, superintendent of the Massachusetts School for Feeble Minded, through the regular clinics provided by the Massachusetts Commission on Mental Diseases has also been investigating this subject. Also other noted neurologists. The theory is advanced that there are physiological as well as psychological causes for the revolutionary spirit abroad and for the radicalism, unrest and disinclination of the people of the world to fulfil the destiny for which they were created. It is said that certain investigations that have been made seem to indicate that the ductless glands of the body have a direct action upon the nerve centers of the brain and that the revolution in our mode of living and the fierce excitement to which humanity has been subjected for the past few years, have affected the proper functioning of these glands until the equilibrium of the mental process has been disturbed to a marked degree. In other words, a large proportion of humanity has become mentally defective or insane, more or less, according to the ordinary temperament of the individual.

No one doubts that there is something wrong with the world and that it is largely a case of nerves. This general condition of humanity is what causes the inclination towards radicalism, the ferocity, the desire for a change in the orderly processes of existence, the mad impulse for speed, and more speed, revelry and excitement and even war and anarchy.

Science now tells us these symptoms are not the cause of the world-wide sickness, but the effect of the over stimulation of certain bodily functions that exert a direct influence upon the mental process and that "our civilization is suffering from a disturbance of certain endocrins or secreting organs and that this disturbance causes neurasthenia and emotional instability and such illnesses are responsible for the unrest and turmoil that now afflicts humanity."

Until recently the functions of the ductless glands have been but little understood and more often misunderstood. These glands are the thyroid, parathyroid, interstitial sex, suprarenal, pituitary, pineal, pancreas, liver and other glands of lesser importance. We know that the pituitary gland exercises an influence upon the growth of the body and the thyroid also, as well as an influence upon the nervous system. But all these glands are correlated in their functions. "They are the refineries of the body." The food is taken into the stomach where it is converted into chyle and chyme. These glands

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then choose and refine those choice elements that are necessary to feed that delicate mechanism we call the mind. The secretions of those glands are called hormones and act directly upon the nervous centers, principally upon those in the brain. Unless these secretions are of the right quality and quantity, there is an improper balance between the emotional and mental hemispheres of the brain and under the excitements of our present existence, the emotional centers become over stimulated, the individual becomes erratic and unable to control his actions and is, while in that condition, suffering from a mild form of insanity. We thus have an irresponsible, emotional person who soon becomes a nuisance to the community, always ready to fight the existing order of things, whether it be good or bad.

Aside from the action of hormones upon the brain cells, bad heredity or a faulty formation, or absence of certain cells and connecting nerves at the time of birth, or disease causing destruction of parts of the brain gives us a feeble-minded or idiotic person, or one suffering from insanity. These, however, are not subjected to any great extent to the influences we have under consideration. But in the majority of cases of disease of the endocrins the primary causes may be attributed to emotional shocks, thrills, idleness, excitement and revelry.

Edward H. Smith, who recently published a most interesting article on this subject and from which I gleaned a large part of the data here appearing, says: "The emotions, such as fear, anger, excitement, suspense, gratification, sorrow, grief and various shocks, including pain, stimulate the suprarenal gland to over-activity. The suprarenal begins to give off too much of its hormones. This secretion starts the thyroid and very likely the pituitary gland to racing, so that they give off too much of their substance. All these hormones begin to attack the nerve centers in the emotional side of the brain and they bring about a lowering of the point at which the emotions override the intellectual controls and cause rash acts. But the deeper trouble lies in the fact that these newly discharged emotional waves again react on the suprarenal, causing that organ to accelerate still further the speed of its hormone discharging. This additional hormone again acts on the thyroid and pituitary, which are lashed to redoubled efforts. They give off still more of their stimulating substance and this reattacks the emotional cells, causing still more feeling and frenzy. By means of a viscious circle, progressively greater activity in the glands causes constantly intensified emotional waves and these again augment the discharge of the glands. The thing can end only in a complete blowup unless something steps in to break the circle. The original emotion which started the endocrins on their hyperactivity, came from without, but the following emotional waves are created in the sufferer himself and his own excitable nature is his undoing.

"In cases of gland disturbance and consequent over sensitiveness of the nerves and emotional centers, the sufferers nearly always manifest inability to brook restraint. They chafe at order and control. Their personal efficiency is lowered. They find the pace of the world too hot for them. They see conditions about them ill suited to their nervous requirements, ill ordered for their security and comfort. And so they are, but the fault lies more with the individual than with a civilization whose imperfections may be cheerfully admitted. Such individuals are the natural firebrands, agitators, radicals. They feel the necessity—to them—of changing the sorry

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scheme of things entire. The strongest among such people become the leaders and instigators of revolution and general unrest. They are able to sway others like them, but less well equipped, less strong in dramatic ability. When the conditions of nervous disturbance is sufficiently widespread in any region, such leaders are able to rally about them numbers sufficient to overthrow the existing order."

So much for the most critical cases. But all humanity is to a more or less extent suffering from this disease. The change in the environment of life has been so sudden and the speed so violent, that the system has been unable to meet the shock and only the strongest can stand it.

The young people of the farms have mostly moved to the cities, eager to quit the humdrum existence of producing the necessaries of life to join the innumerable hosts in search of pleasure and excitement. The old home fireside at eventide is a thing of the past. The quiet walk in the woods on Sunday is now supplanted with the automobile tearing along at reckless speed or a trip to a resort where the syncopated strains of a jazz band finds an echo in the discordant rumbling of the scenic railway and other noises which the diseased nerves seem to crave with all the intensity that the dope fiend seeks for nepenthe from his craving. Thousands more than are necessary of non-producers are under pay for governing and advising other people what to do and we chase after this will-o'-the-wisp and that one seeking something a little more exciting or new, until self reliance is gone and the tired nerves cry out: "How long, O how long."

But it is not likely that we will reach the danger line that marks the decadence of the race. It is now nearly two years since the close of the great war, and the subsidence of the first fury of the influenza epidemic and there are already signs that the fever of unrest is subsiding. The passage of the National Prohibition Act is a great step in the right direction. While some say that prohibition does not entirely prohibit, it is reasonable to hope that with the temptations removed, the coming generation will be free from the deteriorating influence of liquor upon the mental process.

We should exert every effort in a "Back to the Farm Movement" and to stimulate production of the essentials of life and not the luxuries, for awhile at least. Above all else, we should give the tired nerves a little quiet rest once in a while. Cut out a few parades, pageants and conventions. Only this last summer sixty-three special trains were speeding across the continent on a three weeks' trip, all at one time, filled with revellers, while on the sidetracks were 360,000 freight cars filled with needed merchandise, some of which had been on the road two months and could not be moved on account of lack of locomotives, of which there were plenty for joyriders.

We might light up the home fires once in a while, cut out a Sunday picnic or two and take the family and go to church and see if we can find out how we stand with God. We might also think it over quietly and see whether we are doing our full duty to our neighbor and our country. At any rate we better cut down the speed a little and run along in low gear for a while and the good old world will be the better for it.

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# WASHINGTON STATE REFORMATORY, MONROE, WASHINGTON.

**CLEON B. ROE, Superintendent.**

**Report of the Work Done in the Department of Education and Vocation For the Biennium Ending September 30, 1920.**

In dealing with the subject of education in an institution of this kind, vastly different systems must be applied than in schools on the outside. The reason for this is the great difference in the ages of the men and their general lack of education along literary lines. Many have the minds of children in school work while they are, on the other hand, above the average in craft and knowledge of human nature.

The school has been in session continually during the biennium with the exception of two short interruptions, one in the Spring of 1919 and the other in September of the same year, when the office of Director of Education was vacant. The enrollment varies somewhat during the year, the largest number enrolled was 164 last April, while the average is but slightly over 100.

The school day is divided into two sessions, one from 7:20 to 11:45 in the morning and the other from 1:00 to 5:00 in the afternoon. The enrollment is about equally divided between the two sessions, no one attending school more than one-half a day.

The school department consists of six good sized rooms, each well lighted and containing sufficient blackboard surface to allow the class to work at the board. Five rooms are used as daily class rooms with the one remaining room for those that wish or who are in need of individual instruction. The rooms are equipped with the ordinary school room seat and desk. Each room has its own cabinet for all books used in that particular room, and in the office of the director may be had many reference books on the various subjects that come under their course.

The teaching force consists of five teachers chosen from the inmate body. They are not chosen at random, but are given careful consideration and discussed by such officers as are in a position to recommend them. They must, above all else, be men who can command the respect of those with whom they come in contact, both inside and outside of the school room. They must also have at least a high school education or its equivalent.

A class is held in each grade, from the first to the eighth. These are divided between the morning and afternoon sessions. When an inmate is first transferred into school he is interviewed by the Director of Education and thoroughly questioned as to his outside education; the grade from which he withdrew from school; the number of years since he attended, and his present age. He is then placed in the grade that the director deems most suitable and from which he can derive the most benefit.

Grammar and arithmetic are the most essential subjects, they being taught on alternate days. As many are deficient in spelling, that subject is taught each day. Reading, civics and geography is taught on scheduled days, with an exchange of hygiene, writing and history. Arithmetic is taken to more keenly perhaps than any other subject, although hygiene, in a place of this kind, should be just as essential.

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We are fairly well equipped with text books, using those of the latest editions and in use in the city schools throughout the state. These books were purchased during the present biennium. A complete set of the New International Encyclopoedia, besides several volumes of other reference books are at hand for the use of the students and teachers, which they find very useful and are in constant use.

As an incentive for perfect application, deportment and attendance records an honor roll is posted each week, in a prominent place, in the Department of Education. The student is credited with the number of consecutive weeks he remains on the list. A weekly test is given each week by the teacher and at intervals there is given, by the director, a test on all past work. For those students in the eighth grade who feel they have a good knowledge of the work and wish to be transferred out of school there is given a final eighth grade examination such as is issued by the State Superintendent of Schools. If the individual fails to pass his examination he must remain in school until he can do so, and should his grade be far enough below the average passing mark to warrant a demotion he is put back to a grade that is deemed suitable by the director.

## THE PRINT SHOP

The print shop is situated on the second floor of the Domestic Building, adjoining the school. It is in a large, well lighted room and is well equipped to handle the needs of the institution. In addition to printing all the institution forms and letter-heads, a weekly paper, the Index, is printed. It furnishes the inmates with all of the institution news, while a good share of its space is devoted to outside news. It also has quite a circulation on the outside and is a medium between the inmates and their relatives.

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# Statistical and Financial

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TABLE A.—SHOWING SCHOOL CENSUS STATISTICS, ENROLLMENT STATISTICS, AND AVERAGE DAILY ATTENDANCE STATISTICS WITH PER CENTS.

| | 1905 | | 1906 | | 1907 | | 1908 | | 1909 | | 1910 | | 1911 | | 1912 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | No. | % | No. | % | No. | % | No. | % | No. | % | No. | % | No. | % | No. | % |
| School census | 207,099 | ..... | 219,911 | ..... | 235,061 | ..... | 247,997 | ..... | 256,307 | ..... | 268,972 | ..... | 276,244 | ..... | 283,141 | ..... |
| Enrollment with per cent which this is of census | 170,386 | 82.3 | 179,904 | 81.9 | 188,969 | 80.4 | 196,214 | 79.9 | 205,566 | 80.2 | 215,688 | 80.2 | 220,461 | 79.8 | 224,410 | 79.2 |
| Average daily attendance with per cent which this is of enrollment | 118,852 | 69.7 | 127,505 | 70.8 | 130,750 | 69.2 | 142,275 | 71.8 | 150,925 | 73.4 | 156,064 | 72.4 | 163,021 | 73.9 | 170,041 | 75.1 |

| | 1913 | | 1914 | | 1915 | | 1916 | | 1917 | | 1918 | | 1919 | | 1920 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | No. | % | No. | % | No. | % | No. | % | No. | % | No. | % | No. | % | No. | % |
| School census | 286,849 | ..... | 296,695 | ..... | 303,614 | ..... | 304,600 | ..... | 310,333 | ..... | 336,287 | ..... | 348,711 | ..... | 363,746 | ..... |
| Enrollment with per cent which this is of census | 229,993 | 80.2 | 238,663 | 80.4 | 240,521 | 79.2 | 245,119 | 80.5 | 251,612 | 81.0 | 262,829 | 78.2 | 272,325 | 78.1 | 290,107 | 79.7 |
| Average daily attendance with per cent which this is of enrollment | 171,628 | 74.6 | 180,225 | 75.5 | 190,129 | 79.0 | 191,441 | 78.0 | 193,092 | 76.7 | 194,854 | 74.1 | 197,595 | 72.5 | 212,584 | 72.2 |

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## TABLE B.—DISTRIBUTION OF ENROLLMENT BY GRADES FOR THE YEARS 1905-1920.

| GRADE | 1905 | | 1906 | | 1907 | | 1908 | | 1909 | | 1910 | | 1911 | | 1912 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Enrollment | % of Total | Enrollment | % of Total | Enrollment | % of Total | Enrollment | % of T'tal | Enrollment | % of Total | Enrollment | % of Total | Enrollment | % of Total | Enrollment | % of T'tal |
| I | 31,860 | 18.7 | 31,181 | 17.4 | 30,951 | 16.5 | 34,106 | 17.2 | 35,017 | 17.0 | 36,754 | 17.0 | 37,980 | 17.2 | 36,594 | 16.3 |
| II | 21,987 | 12.9 | 22,151 | 12.4 | 22,423 | 12.0 | 22,359 | 11.3 | 23,496 | 11.4 | 25,191 | 11.7 | 26,023 | 11.8 | 26,666 | 11.9 |
| III | 22,038 | 13.0 | 23,377 | 13.0 | 23,893 | 12.7 | 24,793 | 12.5 | 24,255 | 11.8 | 25,296 | 11.7 | 26,428 | 12.0 | 26,461 | 11.8 |
| IV | 23,336 | 13.7 | 23,951 | 13.4 | 25,123 | 13.4 | 24,562 | 12.4 | 25,644 | 12.5 | 25,952 | 12.0 | 25,514 | 11.6 | 26,324 | 11.7 |
| V | 21,080 | 12.4 | 22,020 | 12.3 | 22,594 | 12.0 | 22,256 | 11.8 | 24,080 | 11.7 | 24,490 | 11.4 | 23,965 | 10.9 | 23,841 | 10.6 |
| VI | 17,211 | 10.1 | 18,556 | 10.3 | 19,684 | 10.5 | 20,547 | 10.4 | 20,974 | 10.2 | 21,539 | 10.0 | 21,466 | 9.7 | 22,112 | 9.9 |
| VII | 13,260 | 7.8 | 15,124 | 8.4 | 15,962 | 8.5 | 18,786 | 9.5 | 18,203 | 8.9 | 19,535 | 9.1 | 19,219 | 8.7 | 19,648 | 8.8 |
| VIII | 10,358 | 6.1 | 11,941 | 6.7 | 13,951 | 7.4 | 14,769 | 7.5 | 16,268 | 7.9 | 17,003 | 7.9 | 17,924 | 8.1 | 18,230 | 8.1 |
| High school | 9,060 | 5.3 | 10,919 | 6.1 | 13,067 | 7.0 | 14,715 | 7.4 | 17,640 | 8.6 | 19,923 | 9.2 | 22,042 | 10.0 | 24,534 | 10.9 |
| Unclassified | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Totals | 170,190 | 100 | 179,220 | 100 | 187,688 | 100 | 197,893 | 100 | 205,577 | 100 | 215,688 | 100 | 220,461 | 100 | 224,410 | 100 |

| GRADE | 1913 | | 1914 | | 1915 | | 1916 | | 1917 | | 1918 | | 1919 | | 1920 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Enrollment | % of Total | Enrollment | % of Total | Enrollment | % of Total | Enrollment | % of T'tal | Enrollment | % of Total | Enrollment | % of Total | Enrollment | % of Total | Enrollment | % of T'tal |
| Kindergarten | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 1,528 | .6 | 1,661 | .6 | 2,305 | .8 |
| I | 34,781 | 15.2 | 38,185 | 16.0 | 36,901 | 15.4 | 35,829 | 14.5 | 35,809 | 14.2 | 38,089 | 14.4 | 40,206 | 14.8 | 43,471 | 15.0 |
| II | 26,639 | 11.6 | 27,164 | 11.4 | 27,407 | 11.4 | 27,419 | 11.2 | 27,133 | 10.8 | 27,973 | 10.7 | 29,840 | 11.0 | 30,876 | 10.7 |
| III | 27,480 | 12.0 | 27,448 | 11.5 | 27,439 | 11.4 | 27,658 | 11.3 | 28,380 | 11.3 | 28,609 | 10.9 | 29,700 | 11.0 | 30,785 | 10.6 |
| IV | 26,457 | 11.6 | 27,464 | 11.5 | 27,140 | 11.3 | 27,140 | 11.1 | 27,852 | 11.1 | 29,810 | 11.3 | 29,678 | 10.9 | 30,625 | 10.5 |
| V | 24,712 | 10.8 | 25,353 | 10.6 | 25,722 | 10.7 | 26,005 | 10.5 | 26,598 | 10.5 | 27,996 | 10.6 | 29,666 | 10.9 | 29,976 | 10.3 |
| VI | 21,531 | 9.4 | 22,631 | 9.5 | 23,574 | 9.8 | 23,964 | 9.8 | 24,329 | 9.7 | 25,766 | 9.9 | 26,611 | 9.8 | 28,208 | 9.7 |
| VII | 21,501 | 9.4 | 20,295 | 8.5 | 20,701 | 8.6 | 22,009 | 9.0 | 22,795 | 9.0 | 23,652 | 9.0 | 24,534 | 9.1 | 26,939 | 9.3 |
| VIII | 18,312 | 8.0 | 18,802 | 7.9 | 19,213 | 8.0 | 20,135 | 8.3 | 21,265 | 8.5 | 21,751 | 8.3 | 21,859 | 8.1 | 24,517 | 8.5 |
| High school | 27,494 | 12.0 | 31,321 | 13.1 | 32,244 | 13.4 | 35,265 | 14.3 | 37,451 | 14.9 | 36,985 | 14.0 | 37,317 | 13.8 | 42,419 | 14.6 |
| Unclassified | ..... | ..... | ..... | ..... | 180 | ..... | ..... | ..... | ..... | ..... | 580 | .3 | ..... | ..... | ..... | ..... |
| Totals | 228,907 | 100 | 239,663 | 100 | 240,521 | 100 | 245,419 | 100 | 251,612 | 100 | 262,829 | 100 | 271,072 | 100 | 290,121 | 100 |

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**TABLE C.—COMPARATIVE TABLE SHOWING THE NUMBER OF EACH CLASS OF CERTIFICATE HELD BY THE TEACHERS EMPLOYED IN THE STATE DURING THE YEARS 1904 TO 1920 INCLUSIVE. THE PER CENT WHICH THE NUMEBR OF EACH CLASS BEARS TO THE TOTAL FOR THAT YEAR IS ALSO GIVEN.**

| | KIND OF CERTIFICATE | 1904 | | 1905 | | 1906 | | 1907 | | 1908 | | 1909 | | 1910 | | 1911 | | 1912 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Number | Per Cent. | Number | Per Cent. | Number | Per Cent. | Number | Per Cent. | Number | Per Cent. | Number | Per Cent. | Number | Per Cent. | Number | Per Cent. | Number | Per Cent. |
| 1 | State certificate | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 239 | 4.58 | 315 | 4.99 | 327 | 4.77 | 343 | 4.77 | 396 | 5.10 |
| 2 | State University normal diploma | 123 | 2.35 | 146 | 2.78 | 71 | 1.27 | 103 | 1.74 | 91 | 1.44 | 86 | 1.37 | 125 | 1.83 | 173 | 2.41 | 168 | 2.16 |
| 3 | State College normal diploma | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 31 | .49 | 48 | .70 | 30 | .42 | 59 | .76 |
| 4 | Normal elementary | 171 | 3.26 | 123 | 2.35 | 143 | 2.56 | 181 | 3.06 | 228 | 3.61 | 235 | 3.74 | 245 | 3.58 | 281 | 3.91 | 281 | 3.62 |
| 5 | Normal secondary | ..... | ..... | ..... | ..... | ..... | ..... | 68 | 1.15 | 112 | 1.77 | 131 | 2.08 | 199 | 2.92 | 266 | 3.70 | 308 | 3.97 |
| 6 | Normal advanced | 139 | 2.66 | 268 | 5.11 | 253 | 4.53 | 346 | 5.84 | 265 | 4.21 | 325 | 5.18 | 313 | 4.57 | 372 | 5.18 | 418 | 5.38 |
| 7 | Life certificate | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 8 | Professional | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 17 | .27 | 15 | .22 | 53 | .74 | 167 | 2.15 |
| 9 | Permanent first grade | ..... | ..... | ..... | ..... | ..... | ..... | 5 | .08 | 425 | 6.74 | 308 | 4.88 | 396 | 5.78 | 452 | 6.28 | 582 | 7.50 |
| 10 | First grade | 1,107 | 21.19 | 1,270 | 24.22 | 1,349 | 24.16 | 1,396 | 23.06 | 1,338 | 21.20 | 1,198 | 18.97 | 1,188 | 17.27 | 1,343 | 18.69 | 1,364 | 17.57 |
| 11 | Second grade | 2,025 | 38.73 | 1,929 | 36.78 | 2,033 | 36.50 | 1,599 | 26.99 | 1,529 | 24.23 | 1,685 | 26.76 | 1,707 | 24.94 | 1,858 | 25.86 | 2,329 | 30.00 |
| 12 | Third grade | 704 | 13.46 | 656 | 12.51 | 659 | 11.80 | 828 | 13.98 | 778 | 12.33 | 715 | 11.33 | 732 | 10.69 | 738 | 10.20 | 877 | 11.30 |
| 13 | Special | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 117 | 1.86 | 118 | 1.72 | 207 | 2.88 | 290 | 3.74 |
| 14 | Temporary | 959 | 18.36 | 852 | 16.25 | 1,071 | 19.18 | 1,428 | 24.10 | 1,255 | 19.89 | 1,137 | 18.08 | 1,441 | 21.04 | 1,075 | 14.96 | 524 | 6.75 |
| 15 | City | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 16 | Emergency | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 17 | First grade high school | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 18 | Second grade high school | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 19 | Elementary life | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 20 | High school life | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| | Totals | 5,228 | 100 | 5,244 | 100 | 5,584 | 100 | 5,924 | 100 | 6,310 | 100 | 6,289 | 100 | 6,849 | 100 | 7,186 | 100 | 7,763 | 100 |
| | CONDENSATION OF CERTIFICATES ISSUED BY STATE INSTITUTIONS | | | | | | | | | | | | | | | | | | |
| 21 | Total lines 2, 3, 4, 5 and 6 | 433 | 8.26 | 537 | 10.24 | 467 | 8.36 | 698 | 11.78 | 696 | 11.03 | 808 | 12.86 | 980 | 13.60 | 1,122 | 15.62 | 1,234 | 15.89 |
| 22 | Total normal school (lines 4, 5 and 6) | 310 | 5.91 | 391 | 7.46 | 396 | 7.09 | 595 | 10.05 | 605 | 9.59 | 691 | 11.00 | 757 | 11.07 | 919 | 12.79 | 1,007 | 12.97 |

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TABLE C—Continued.

| | KIND OF CERTIFICATE | 1913 | | 1914 | | 1915 | | 1916 | | 1917 | | 1918 | | 1919 | | 1920 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Number | Per Cent. | Number | Per Cent. | Number | Per Cent. | Number | Per Cent. | Number | Per Cent. | Number | Per Cent. | Number | Per Cent. | Number | Per Cent. |
| 1 | State certificate | 29 | .36 | 57 | .66 | 11 | .1 | 22 | .2 | 9 | .1 | 33 | .3 | 29 | .3 | 42 | .4 |
| 2 | State University normal diploma | 86 | 1.06 | 215 | 2.50 | 196 | 2.2 | 251 | 2.7 | 277 | 3.1 | 288 | 3.0 | 356 | 3.5 | 258 | 2.4 |
| 3 | State College normal diploma | 48 | .59 | 50 | .58 | 134 | 1.5 | 83 | .8 | 115 | 1.1 | 115 | 1.2 | 106 | 1.0 | 128 | 1.2 |
| 4 | Normal elementary | 230 | 2.84 | 190 | 2.21 | 214 | 2.3 | 305 | 3.2 | 341 | 3.6 | 509 | 5.0 | 842 | 8.4 | 920 | 8.5 |
| 5 | Normal secondary | 389 | 4.81 | 334 | 3.90 | 391 | 4.3 | 442 | 4.7 | 580 | 6.1 | 549 | 5.4 | 317 | 3.2 | 210 | 1.9 |
| 6 | Normal advanced | 429 | 5.31 | 555 | 6.56 | 685 | 7.5 | 666 | 7.1 | 906 | 9.5 | 1,092 | 11.2 | 1,030 | 10.3 | 1,014 | 9.3 |
| 7 | Life certificate | 630 | 7.79 | 769 | 8.95 | 970 | 11.0 | 1,258 | 13.5 | 1,284 | 13.5 | 1,394 | 14.2 | 1,497 | 15.0 | 1,997 | 18.2 |
| 8 | Professional | 204 | 2.52 | 288 | 3.35 | 359 | 4.0 | 428 | 4.7 | 374 | 3.9 | 335 | 3.4 | 341 | 3.4 | 251 | 2.3 |
| 9 | Permanent first grade | 688 | 8.51 | 634 | 7.38 | 647 | 7.1 | 726 | 7.8 | 742 | 7.8 | 719 | 7.3 | 717 | 7.2 | 676 | 6.2 |
| 10 | First grade | 1,207 | 14.94 | 1,276 | 14.85 | 1,203 | 13.0 | 1,008 | 10.8 | 983 | 10.3 | 1,075 | 11.0 | 954 | 9.5 | 1,027 | 9.5 |
| 11 | Second grade | 2,451 | 30.34 | 2,471 | 28.79 | 2,482 | 27.0 | 2,410 | 25.8 | 2,436 | 25.6 | 2,078 | 21.2 | 1,897 | 19.0 | 2,095 | 19.3 |
| 12 | Third grade | 890 | 11.01 | 848 | 9.87 | 747 | 8.3 | 590 | 6.3 | 346 | 4.1 | 327 | 3.3 | 308 | 3.1 | ..... | ..... |
| 13 | Special | 366 | 4.53 | 373 | 4.34 | 417 | 4.6 | 521 | 5.6 | 546 | 5.8 | 698 | 7.0 | 557 | 5.6 | 598 | 5.5 |
| 14 | Temporary | 432 | 5.35 | 529 | 6.16 | 400 | 4.4 | 350 | 3.8 | 246 | 2.6 | 392 | 4.0 | 611 | 6.1 | 661 | 6.1 |
| 15 | City | ..... | ..... | ..... | ..... | 243 | 2.7 | 266 | 2.8 | 258 | 2.7 | 212 | 2.0 | 245 | 2.4 | 240 | 2.2 |
| 16 | Emergency | ..... | ..... | ..... | ..... | ..... | ..... | 21 | .2 | 19 | .2 | 53 | .5 | 147 | 1.5 | 597 | 5.6 |
| 17 | First grade high school | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 32 | .3 | 112 | 1.0 |
| 18 | Second grade high school | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 10 | .1 | 25 | .2 |
| 19 | Elementary life | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 1 | .01 | 12 | .1 |
| 20 | High school life | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 2 | .01 |
| | Totals | 8,079 | 100 | 8,589 | 100 | 9,099 | 100 | 9,347 | 100 | 9,502 | 100 | 9,867 | 100 | 9,997 | 100 | 10,860 | 100 |
| | CONDENSATION OF CERTIFICATES ISSUED BY STATE INSTITUTIONS | | | | | | | | | | | | | | | | |
| 21 | Total lines 2, 3, 4, 5 and 6 | 1,182 | 14.61 | 1,344 | 15.64 | 1,747 | 18.6 | 1,620 | 17.8 | 2,219 | 23.3 | 2,553 | 25.8 | 2,651 | 26.5 | 2,530 | 23.3 |
| 22 | Total normal school (lines 4, 5 and 6) | 1,049 | 12.96 | 1,079 | 12.56 | 1,413 | 15.1 | 1,290 | 14.1 | 1,827 | 19.2 | 2,150 | 21.7 | 2,189 | 21.8 | 2,144 | 19.7 |

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**TABLE D.—SUMMARY OF CERTIFICATION OF STATE DEPARTMENT.**

**From July 1, 1918, to June 30, 1919.**

| | |
|---|---|
| Total names on sheets | 4,406 |
| Certificates issued on examination | 1,392 |
| Certificates issued on accredited papers | 764 |
| Permanent first grades issued | 132 |
| Permanent professionals issued | 29 |
| Second grade renewals issued | 943 |
| Total certificates issued | 3,308 |
| Total applicants on examination | 2,137 |
| Certificates issued on two or more examinations | 884 |
| Number who wrote for grades of 90 per cent only | 392 |
| Number who wrote on State Manual only | 710 |
| Number who used grades of 90 per cent from other states | 84 |
| Number who had no experience but received certificates | 265 |
| Per cent of successful applicants on examination | 66% |
| Per cent of successful total applicants | 80% |
| Number temporary certificates approved by State Department | 463 |
| Applicants from other states | 440 |

**TABLE E.—SUMMARY OF CERTIFICATION OF STATE DEPARTMENT.**

**From July 1, 1919, to June 30, 1920.**

| | |
|---|---|
| Total names on sheets | 3,004 |
| Certificates issued on examination | 859 |
| Certificates issued on accredited papers | 542 |
| Permanent first grades issued | 69 |
| Permanent professionals issued | 17 |
| Second grade renewals issued | 669 |
| Total certificates issued | 2,194 |
| Total applicants on examination | 1,500 |
| Certificates issued on two or more examinations | 265 |
| Number who wrote for grades of 90 per cent only | 254 |
| Number who wrote on State Manual only | 499 |
| Number who used grades of 90 per cent from other states | 73 |
| Number who had no experience but received certificates | 48 |
| Per cent of successful applicants on examination | 57% |
| Per cent of successful total applicants | 80% |
| Number temporary certificates approved by State Department | 553 |
| Applicants from other states | 523 |

**TABLE F.—FINANCIAL EXHIBIT FOR THE COMMON SCHOOLS OF WASHINGTON FOR THE YEAR ENDING JUNE 30, 1919.**

RECEIPTS

| | | | |
|---|---|---|---|
| 1. | Balance on hand June 30, 1918— | | |
| | General Fund | $2,475,008 28 | |
| | Building Fund | 653,279 85 | |
| | Bond Redemption Fund | 1,041,267 07 | |
| | | | $4,169,555 20 |
| 2. | State Apportionment | | 3,142,269 69 |
| 3. | County Apportionment | | 2,965,500 29 |
| 4. | School District Taxes— | | |
| | General School Fund—Special Taxes | $7,434,531 84 | |
| | Building Fund | 109,497 56 | |
| | Bond Redemption Fund | 1,829,991 72 | |
| | | | 9,374,021 12 |

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| | | | |
|---|---|---|---|
| 5. | From Other Sources— | | |
| | General Fund | $331,885 92 | |
| | Building Fund | 25,101 11 | |
| | Bond Redemption (earnings) | 10,080 96 | |
| | Sale of bonds to take up warrants | 3,525 00 | |
| | | | 370,592 99 |
| 6. | Sale of Bonds | | 285,513 23 |
| 7. | Transfers From Other Districts— | | |
| | General Fund | $187,371 57 | |
| | Building Fund | 8,204 74 | |
| | Bond Redemption | 17,347 33 | |
| | | | 212,923 64 |
| | Total Receipts | | $20,520,376 16 |

EXPENDITURES

| | | | |
|---|---|---|---|
| 8. | Warrants Redeemed— | | |
| | General Fund | $13,413,693 28 | |
| | Building Fund | 648,526 85 | |
| | Bonds Paid (Bond. Red. Fund) | 827,842 80 | |
| | | | $14,890,062 93 |
| 9. | Interest on Bonds— | | |
| | General Fund | $12,591 39 | |
| | Bond Redemption Fund | 839,569 15 | |
| | | | 852,160 54 |
| 10. | Interest on Warrants— | | |
| | General Fund | $140,242 24 | |
| | Building Fund | 8,117 85 | |
| | | | 148,360 09 |
| 11. | Transfers and Remittances to Other Districts— | | |
| | General Fund | $136,811 29 | |
| | Building Fund | 13,443 73 | |
| | Bond Redemption Fund | 6,244 83 | |
| | | | 156,499 85 |
| | Total Expenditures | | $16,047,083 41 |

BALANCES JUNE 30, 1919.

| | |
|---|---|
| General Fund | $2,836,754 39 |
| Building Fund | 411,508 06 |
| Bond Redemption Fund | 1,225,030 30 |
| Balance | $4,473,292 75 |
| Receipts from Taxation for Year Ending June 30, 1919— | |
| State Apportionment | $2,033,152 93 |
| County Apportionment | 2,965,500 29 |
| District Taxes (including $212,923.64 transfers) | 9,872,457 99 |
| Other Sources | 370,592 99 |
| Total | $15,241,704 20 |
| Interest, etc., on Permanent Fund | 1,109,116 76 |
| Balance on hand June 30, 1918 | 4,169,555 20 |
| Total | $20,520,376 16 |

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**Total Amount of Warrants Issued and Cost Payments Other Than for Warrants Redeemed for the Year Ending June 30, 1919.**

| | | | |
|---|---|---|---|
| 12. | Warrants Issued— | | |
| | For general control | $572,826 42 | |
| | For teachers' salaries | 9,150,854 22 | |
| | For other expenses of institutions | 915,434 60 | |
| | For operation of school plant | 1,613,283 41 | |
| | For maintenance of school plant | 637,901 42 | |
| | For auxiliary agencies | 479,732 40 | |
| | For miscellaneous expense | 161,523 92 | |
| | For capital aquisition and construction | 589,870 17 | |
| | | | $14,121,426 56 |
| 13. | Warrants Issued— | | |
| | Building Fund | | 637,565 76 |
| 14. | Interest Paid on Bonds— | | |
| | General Fund | $12,591 39 | |
| | Bond Redemption Fund | 839,569 15 | |
| | | | 852,160 54 |
| 15. | Interest Paid on Warrants— | | |
| | General Fund | $140,242 24 | |
| | Building Fund | 8,117 85 | |
| | | | 148,360 09 |
| 16. | Bonds Paid | | 827,842 80 |
| | Total | | $16,587,355 75 |

**Assets and Liabilities**

ASSETS

| | |
|---|---|
| On hand June 30, 1919 | $4,473,292 75 |
| Taxes due and unpaid | 3,380,036 24 |
| Estimated value of school houses and grounds | 34,590,207 00 |
| Estimated value of apparatus, furniture and books | 4,108,090 00 |
| Total | $46,551,625 99 |

LIABILITIES

| | | |
|---|---|---|
| Bonded Indebtedness | | $17,641,345 83 |
| Warrant Indebtedness— | | |
| General Fund | $2,306,690 40 | |
| Building Fund | 46,328 02 | |
| | | 2,353,018 42 |
| Total | | $19,994,364 25 |
| Net Assets | | $26,557,261 74 |

**TABLE G.—FINANCIAL EXHIBIT FOR THE COMMON SCHOOLS OF WASHINGTON FOR THE YEAR ENDING JUNE 30, 1920.**

RECEIPTS

| | | | |
|---|---|---|---|
| 1. | Balance on hand June 30, 1919— | | |
| | General Fund | $2,836,609 10 | |
| | Building Fund | 407,797 20 | |
| | Bond Redemption Fund | 1,224,943 09 | |
| | | | $4,469,349 39 |
| 2. | State Apportionment | | 3,634,997 20 |
| 3. | County Apportionment | | 3,593,564 77 |

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| | | | |
|---|---|---|---|
| 4. | **School District Taxes—** | | |
| | General Fund—Special Taxes | $10,567,687 83 | |
| | Building Fund | 236,073 37 | |
| | Bond Redemption Fund | 2,207,826 22 | |
| | | | 13,011,587 42 |
| 5. | **From Other Sources—** | | |
| | General Fund | $452,651 98 | |
| | Building Fund | 79,093 86 | |
| | Bond Redemption (earnings) | 29,992 97 | |
| | Sale of bonds to take up warrants | 88,300 00 | |
| | | | 650,038 81 |
| 6. | **Sale of Bonds** | | 2,254,782 00 |
| 7. | **Transfers From Other Districts—** | | |
| | General Fund | $444,854 58 | |
| | Building Fund | 45,158 58 | |
| | Bond Redemption | 4,120 34 | |
| | | | 494,133 51 |
| | **Total Receipts** | | $28,108,453 10 |

## EXPENDITURES

| | | | |
|---|---|---|---|
| 8. | **Warrants Redeemed—** | | |
| | General Fund | $18,354,308 42 | |
| | Building Fund | 1,519,058 20 | |
| | Bonds Paid (Bond Red. Fund) | 1,314,100 88 | |
| | | | $21,187,467 50 |
| 9. | **Interest on Bonds—** | | |
| | General Fund | $17,542 56 | |
| | Bond Redemption Fund | 811,360 26 | |
| | | | 828,902 82 |
| 10. | **Interest on Warrants—** | | |
| | General Fund | $192,799 66 | |
| | Building Fund | 11,027 01 | |
| | | | 203,826 67 |
| 11. | **Transfers and Remittances to Other Districts—** | | |
| | General Fund | $204,236 08 | |
| | Building Fund | 62,339 43 | |
| | Bond Redemption Fund | 9,987 57 | |
| | | | 276,563 08 |
| | **Total Expenditures** | | $22,496,760 07 |

## BALANCES JUNE 30, 1920.

| | |
|---|---|
| General Fund | $2,849,778 74 |
| Building Fund | 1,430,480 38 |
| Bond Redemption Fund | 1,331,433 91 |
| **Balance** | $5,611,693 03 |
| **Receipts from Taxation for Year Ending June 30, 1920—** | |
| State Apportionment | $2,482,730 97 |
| County Apportionment | 3,593,564 77 |
| District Taxes (including bonds and $568,560.84 transfers) | 15,760,502 93 |
| Other Sources | 650,038 81 |
| **Total** | $22,486,837 48 |
| Interest, etc., on Permanent School Fund | 1,152,266 23 |
| Balance on hand June 30, 1919 | 4,469,349 39 |
| **Total** | $28,108,453 10 |

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**Total Amount of Warrants Issued and Cost Payments Other Than for Warrants Redeemed for the Year Ending June 30, 1920.**

| | | | |
|---|---|---|---|
| 12. | Warrants Issued— | | |
| | For general control | $977,876 62 | |
| | For teachers' salaries | 11,475,394 32 | |
| | For other expense of institutions | 907,295 29 | |
| | For operation of school plant | 2,043,823 51 | |
| | For maintenance of school plant | 1,043,354 38 | |
| | For auxiliary agencies | 696,782 67 | |
| | For miscellaneous expense | 148,386 87 | |
| | For capital acquisition and construction | 1,036,705 01 | |
| | | | $18,329,618 67 |
| 13. | Warrants Issued— | | |
| | Building Fund | | 1,613,659 85 |
| 14. | Interest Paid on Bonds— | | |
| | General Fund | $17,542 56 | |
| | Bond Redemption Fund | 811,360 26 | |
| | | | 828,902 82 |
| 15. | Interest Paid on Warrants— | | |
| | General Fund | $192,799 66 | |
| | Building Fund | 11,027 01 | |
| | | | 203,826 67 |
| 16. | Bonds Paid | | 1,314,100 88 |
| | Total | | $22,290,108 89 |

**Assets and Liabilities**

ASSETS

| | |
|---|---|
| On hand June 30, 1920 | $5,611,693 03 |
| Taxes due and unpaid | 3,498,913 60 |
| Estimated value of school houses and grounds | 38,338,564 00 |
| Estimated value of apparatus, furniture and books | 5,815,793 70 |
| Total | $53,264,964 33 |

LIABILITIES

| | | |
|---|---|---|
| Bonded indebtedness | | $18,730,402 83 |
| Warrant Indebtedness— | | |
| General Fund | $2,077,232 63 | |
| Building Fund | 157,880 70 | |
| | | 2,235,113 33 |
| Total | | $20,965,516 16 |
| Net Assets | | $32,299,448 17 |

A brief explanation of the bookkeeping system in use in the state for school finances should be made. There are three funds for school districts: the general fund, the building fund and the bond redemption fund. The general fund is derived from the state and county apportionments and the special district tax levy made on the individual district.

The following is the classification of disbursements for the general fund of school districts of first, second and third classes, based on the classification adopted by the National Bureau of Education and the Bureau of the Census, and adopted for use in the State of Washington.

This distribution provides for the statistical separation of all disbursements and their localization in detail under the classified functions

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and purposes of the school system, with the object not only of ascertaining the cost of each integral item necessary in the conduct of all activities and in all branches of school business, but also to show the volume of cost.

The general heads for classification of disbursements under which all school districts now operate are as follows:

I. Expense of General Control (Overhead Charges).
II. Expense of Instruction.
III. Operation of School Plant.
IV. Maintenance of School Plant.
V. Auxiliary Agencies.
VI. Miscellaneous Expense.
VII. Outlays.

## CLASSIFICATION OF EXPENDITURES.

**1. Expense of General Control (Overhead Charges).**

1. Secretary's Office.
2. Elections and Census.
3. Superintendent's Office.
4. Truancy.
5. Other Expenses.

**II. Expense of Instruction—**

1. Salaries of Teachers.
2. Text Books.
3. Supplies.
4. Other Expenses.

**III. Expense of Operation of School Plant.**

1. Wages of Janitors and Other Employees.
2. Fuel.
3. Water.
4. Light and Power
5. Janitor's Supplies.
6. Other Expenses.

**IV. Expense of Maintenance of School Plant—**

1. Repair of Buildings and Upkeep of Grounds.
2. Repair and Replacement of Equipment.
3. Insurance.
4. Other Expenses.

**V. Expenses of Auxiliary Agencies—**

Libraries:

1. Books.
2. —All Expenses Connected with Library.

Promotion of Health:

1. Salaries.
2. Other Expenses.

**VI. Miscellaneous Expenses—**

1. Rent.
2. Other Expenses.

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**VII. Outlays (Capital Acquisition and Construction)—**

1. Land.
2. New Buildings.
3. Addition to Old Buildings.
4. Equipment of New Buildings and Grounds.
5. Equipment of Old Buildings and Grounds.

The building fund is derived from the sale of bonds and school district taxes. It is to be used for purchase of sites, erection of buildings, purchase of libraries, apparatus, and permanent equipment. The bond redemption fund is derived from district taxes and is to be used in the paying of bonded indebtedness and of interest on bonds.

The state apportionment is made from the current state school fund which is derived from the income from the permanent school fund, the leases of state school lands, from fines, and from the state school tax. According to law the fund should amount annually to $10 for each child of school age in the state. (Will be $20 beginning Jan. 1, 1921.)

The county apportionment is made from the county fund which is raised by taxation. The law provides that the fund should equal $10 for each child of school age in the county, except that the maximum tax levy is five mills. With these explanations the tables and charts should be clear to all readers.

The basis of apportionment includes not only the actual days' attendance but accredited attendance as well. For purposes of apportionment high school attendance is counted at one and one-half tiems the actual attendance, parental school attendance at three times the actual attendance, attendance at schools for defectives at five times the actual attendance, night school attendance, at the rate of one-half day for each evening's attendance; credit for attendance at teachers' institutes is allowed, and private school attendance is credited to the pupil's resident district. In addition consolidated districts are credited with 2,000 days for each district less one in the consolidation. The minimum credit allowed each district is 2,000 days.

## SOURCE AND DISTRIBUTION OF SCHOOL FUNDS.

The state constitution established a permanent common school fund to be derived from the following sources:

Appropriations and donations by the state.

Donations and bequests by individuals for common schools.

Proceeds of escheated and forfeited estates.

Proceeds of all property granted to the state when the purpose of the grant is not specified or is uncertain.

Funds accumulated in the state treasury for the disbursement of which provision has not been made by law.

Proceeds of the sale of timber, stone, minerals or other property from school and state lands other than those granted for specific purposes.

Moneys received from persons appropriating timber, stone, minerals or other property from such lands.

All moneys other than rental recovered from persons trespassing on such lands.

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Five per cent. of the proceeds of sale of federal public lands within the state, as provided for by the Enabling Act.

The principal of all funds arising from sale of lands and other property granted to the state for the support of common schools.

Such other sources as may be provided by the legislature.

The constitution also provides that the revenue derived from this permanent fund, together with revenues from school lands, should constitute a current state school fund to be used exclusively for the current use of the common schools.

## STATE SCHOOL TAX.

Until 1895 the legislature did not exercise its constitutional power to provide a state tax levy for the support of the common schools. In that year the "Barefoot School Boy Law" was enacted. The amount of the tax and its limit have been successively increased from time to time. These amounts and the years in which provision was made for them are as follows:

| | | |
|---|---|---|
| 1895 | $6.00 per census child | 4 mill limit |
| 1899 | 8.00 " " " | 5 " " |
| 1901 | 10.00 " " " | 5 " " |
| 1920 | 20.00 " " " | No limit |

In 1897 the legislature provided the following additional sources for the current state school fund. Prior to that year money from these sources had gone into the county fund:

All money derived from fines imposed for violation of orders of injunction, mandamus and other like writs, contempt of court.

Net proceeds of fines for breach of the penal laws.

All funds arising from the sale of lost goods and estrays.

Money from these sources still goes into the current state school fund.

## APPORTIONMENT OF STATE FUND.

The first session of the state legislature provided that state common school funds subject to apportionment should be apportioned among the several counties in accordance with the number of children in each county between the ages of five and twnety-one years.

Each county superintendent was required to apportion state and county school moneys as follows: Three-fourths in proportion to the number of census children in each district, and one-fourth in proportion to the number of teachers employed in each, the number of teachers to be computed by allowing one teacher for every seventy school census children and fraction thereof over thirty. Each district was entitled to allowance for at least one teacher. Union districts, corresponding to the present consolidated districts, received such apportionment of state and county funds as the county superintendent deemed equitable. The same provision applied to joint districts until 1891.

In 1897 it was provided that apportionment should be made to the different counties in proportion to the total days' attendance, with a credit of at least 2,000 days to each district. The distinctions between different classes of districts were repealed.

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## CONSTRUCTIVE ATTENDANCE.

The provision for a minimum credit of 2,000 days was the first allowance for constructive attendance. It was followed by other provisions in the years indicated:

1913—Consolidated district to be credited with 2,000 days in addition to actual attendance.

1909—Consolidated district to be credited with 2,000 days in addition for each district, less one, included in the consolidation.

1909—High school attendance to be counted at one and one-half times actual attendance.

1909—arental school attendance to be counted as three times actual attendance.

1909—Attendance in schools for defectives to be counted as five times actual attendance.

1909—When school is closed because of contagious disease or any other circumstances over which the directors have no control, attendance may be allowed for not more than 15 days on the basis of the average daily attendance during the year.

1919—When school is closed because of contagious or infectious disease or other circumstances over which the directors have no control, attendance shall be allowed on the basis of the last prior year in which no such interruption occurred.

## SPECIAL APPORTIONMENT

A statute enacted in 1899 required the superintendent of public instruction to apportion annually to each union district the sum of $100 for each grade above the grammar grades. In 1903 consolidated districts and union high school districts took the place of the old union district. The $100 bonus for high school grades was limited to union high school districts, and to grades having an enrollment of four pupils and average daily attendance of three or more. The bonus provision was extended in 1909 to all classes of districts, and made applicable only to high school grades with an average daily attendance of at least four pupils.

The legislature in 1907 provided that an evening's attendance in night school should be counted as one-half day's attendance.

Kindergarten attendance, by act of 1917, was made equivalent of one-half day's attendance.

## FORFEITURE.

Forfeiture of apportionment has been made a penalty in several cases. The most important of these, for which provision was made in 1890, was failure to maintain school for the required period. Such failure was cause for complete withholding of apportionment. The attorney general has held that this statute was repealed by the 1909 code.

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## CENSUS EXTENSION.

The kindergarten law of 1917 required change in the census to include children between four and five years of age in districts of the first and second classes. The census in such districts now includes all children between the ages of four and twenty-one; in districts of the third class, between five and twenty-one. This basis is used in levying the state tax of twenty dollars per census child.

## COUNTY FUNDS.

The legislative session of 1889-90 made it the duty of the county commissioners to levy an annual tax for the support of the common schools. The minimum was four mills; the maximum ten. The revenue law of 1893 removed the minimum and reduced the maximum to eight mills. Property in districts containing cities of 10,000 or more pouplation was not subject to this tax. It was superseded in 1895 by the state tax.

The school code of 1909 included the present provision for an annual tax in each county sufficient to produce ten dollars per census child. The limit was placed at five mills.

Money from other sources than taxation has also been set aside for the county school fund from time to time. For several years after organization of the state government fines for breach of the penal laws went into the county treasury for school purposes. These fines now go into the current state school fund.

Expenditures now made from the county funds, and sources of county school revenues, are as follows:

High school district levy, not to exceed two mills, made against all non-high school districts in the county for paying to high school districts the cost of educating non-resident high school pupils from non-high school districts.

County institute expenses, paid from examination fees of teachers and an appropriation not exceeding $200 made by the commissioners.

County circulating school libraries, for which the commissioners may levy a tax not to exceed one-tenth mill.

Expenses of transportation of children of indigent parents to the State Custodial School, State School for the Blind or State School for the Deaf.

Fines of officers other than district officers for violation of the compulsory school attendance law.

## APPORTIONMENT OF COUNTY FUND.

The original code of public instruction enacted by the legislature during the session of 1889-90 provided that the county fund should be apportioned to the districts as follows: Three-fourths in proportion to the number of census children in each district, and one-fourth in proportion to the number of teachers. In computing the number of teachers an allowance was made for one teacher for every seventy census children and fraction thereof over thirty. Each district was entitled to at least one teacher. Joint or union districts were entitled to such apportionment as the county superintendent should deem equitable.

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Apportionment of county funds was abolished in 1895 and restored in 1909. The present system of apportionment of county funds was adopted in the latter year.

Two-thirds of the county apportionment now goes to the districts in proportion to the attendance in the preceding year, and one-third in proportion to the number of teachers employed for the preceding school year. A district which employed an additional teacher for a term less than eight months receives one-eight of an apportionment for each teacher for each month she is actually employed.

When school is closed by reason of any contagious or infectious disease or other circumstances beyond control of the board apportionment is allowed on the basis of the attendance in the district in the last prior year in which no such interruption occurred.

## EXPENSES OF COUNTY ADMINISTRATION.

Salary, office and traveling expenses of the county superintendents' offices are borne by the general funds of the counties.

## SOURCES OF DISTRICT REVENUE.

In addition to state and county moneys already mentioned school districts receive revenue from the following sources:

Regular district tav levy.

Bonds for sites, building and furniture.

Bonds for validation of indebtedness.

District levy for bond interest and sinking fund.

Donations and bequests.

Fines against district officers for failure to enforce the compulsory attendance law, or to make required reports.

Examination fees in city districts maintaining independent institutes.

State and federal aid for vocational education.

The first state legislature provided that districts containing an incorporated city of ten thousand or more inhabitants might levy annually a tax not exceeding ten mills for support of the schools, erection and furnishing of school buildings, bond interest and sinking fund. A vote of the electors was required to authorize the levy when the purchase of school sites and erection of buildings would require an expenditure exceeding $25,000 for any one calendar year. In 1899 the amount was raised to $50,000. In 1907 the millage limit was increased to 20 mills with the unanimous vote of the board; ten mills otherwise. But in case the building and site limit for the district was passed authorization of the voters was necessary. The building and site limits were as follows:

| | |
|---|---|
| Districts with population of 10,000 to 50,000 or at least 40 teachers.... | $50,000 00 |
| Population of 50,000 to 100,000 or at least 200 teachers ..... | 100,000 00 |
| Population exceeding 100,000 or at least 400 teachers..... | 200,000 00 |

In 1909 the present law fixing the limits for districts of the first class was enacted. The maximum millage without a vote, when the building expense limit is not involved is ten mills; with a vote, twenty mills. The building expense limits are the same as under the 1917 law, with the addition of an increase of $50,000 for each 50,000 inhabitants in excess of 200,000.

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These limits are based upon population alone, without regard to the number of teachers.

When the original Code of Public Instruction was enacted in 1890 any school district was permitted to levy up to ten mills for the purpose of providing additional school facilities, buildings and supplies.

The law was amended in 1891 to permit such a levy up to five mills without a vote of the district and to ten mills without a vote of the district and to ten mills with a vote. Expenditure for teachers' salaries was added to the purposes for which it might be made.

In 1899 expenditures for repairs and additions to school buildings were added to these purposes. A proviso was inserted to permit union districts to levy up to three mills. In 1907 the limit for union high school districts was raised to five mills.

The present law, applicable to all classes of districts including union high school districts, was enacted in 1909. The maximum for all purposes is twenty mills with a vote or ten mills without.

Since 1890 it has been lawful to make a district levy for payment of bond interest and creation of a sinking fund. Until 1911 the levy for the sinking fund was permissive. Since that time it has been mandatory for sinking fund as well as for interest. These levies must be made even though the twenty mill limit has been reached for the regular district tax.

## BONDS.

The state constitution provides that no school district shall become indebted in any manner to an amount exceeding one and one-half per cent. of its valuation without the assent of three-fifths of the voters, and that in no case shall the intebtedness exceed five per cent. of the valuation. A majority vote has been necessary to authorize a bond issue of an amount not exceeding the one and one-half per cent. limit ever since the enactment of the first code. Prior to 1903 the maximum rate of interest was ten per cent.; since then it has been six per cent. The maximum period which bonds might run was twenty years until 1919, when it was extended to twenty-three years, and for bonds issued by districts of the first class for the purpose of acquiring buildings or playground sites, or of erecting buildings of a permanent character, to forty years payable in semi-annual installments beginning the third year. The Laws of 1890 provided that such bond issues might be made for the purpose of funding indebtedness or prior bond issues, purchase of sites for school buildings, erection and furnishing of buildings. In 1907 the expense of advertising for bids was made payable from proceeds of the issue. In 1919 purchase of playground sites and erection of administration buildings were added to the purposes for which bonds might be issued. Bonds have always been payable in annual or semi-annual installments. They must now be in serial form.

## VALIDATION OF INDEBTEDNESS.

In 1895 a special act permitting issue of bonds for ratification and validation of indebtedness previously incurred, including indebtedness above the one and one-half per cent. limit incurred without sufficient authorization by the electors, empowered district boards to issue such bonds upon authorization of three-fifths majority of the voters. The maximum interest rate is

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six per cent. and the bonds may run over a period not exceeding twenty years.

## COMPARATIVE STUDY OF STATE SCHOOL SYSTEMS

The Russel Sage Foundation has made a comparative study of the state school systems for a period covering forty-seven years—1871 to 1918. This study was based upon a theoretical standard in school attendance and school expenditure. It made the study upon the following ten points:

1. One hundred per cent of the children of school age would attend school and all would have perfect attendance..... 100
2. Each child would attend school 200 days each year..... 100
3. The school term would be 200 days..... 100
4. Thirty-three and one-third per cent of the pupils would be in high school 100
5. The boys in high school would be equal to 100 per cent of the girls..... 100
6. The annual expenditure would average $100 for each child in average attendance ..... 100
7. The annual expenditure would average $100 for each child of school age 100
8. The expenditures would amount to $200 per month for each teacher employed ..... 100
9. The expenditures for purposes other than teaching would amount to $50 per year per child attending ..... 100
10. Teachers' salaries would average $100 per month for 12 months in the year ..... 100

Total divided by 10—the index number..... 100

The ranks, according to the Russell Sage Foundation report for 1918, of the states reporting as having the district plan, are as follows:

Arizona, 3rd
Colorado, 13th
Idaho, 17th
Illinois, 22nd
Iowa, 6th
Kansas, 25th
Michigan, 9th
Minnesota, 18th
Missouri, 31st
Nevada, 15th
New York, 12th
North Dakota, 14th
Oklahoma, 33rd
Oregon, 19th
South Carolina, 48th
South Carolina, 26th
Texas, 36th
Washington, 5th
West Virginia, 38th
Wisconsin, 30th
California, 2nd
Virginia, 39th

The ranks of the states having the township system or the union of towns for supervisory purposes are:

New Jersey, 4th
Connecticut, 10th
Indiana, 16th
Maine, union of towns, 32nd
Massachusetts, 8th
New Hampshire, 27th
Rhode Island, 24th
Vermont, union of towns, 29th
Pennsylvania, 20th

The ranks of the states having the county unit system for both administrative and financial purposes are:

Alabama, 45th
Delaware, 35th
Florida, 37th
Kentucky, 41st
Louisiana, 42nd
Maryland, 34th
Mississippi, 47th
Tennessee, 40th
Utah, 7th
Georgia, 43rd
New Mexico, 28th

The ranks of the states having the partial county unit plan are:

Arkansas, administrative, 46th
North Carolina, 44th
Ohio, administrative, 11th
Wyoming, administrative, 23rd
Nebraska, permissive, 21st

Montana, the state that ranks first, according to the Russell Sage Foundation report for 1918, has a permissive county unit plan. State and county superintendents are elected.

Thirty-four states in the Union elect their state superintendents. In eight states the State oBard of Education appoint them. In six states the

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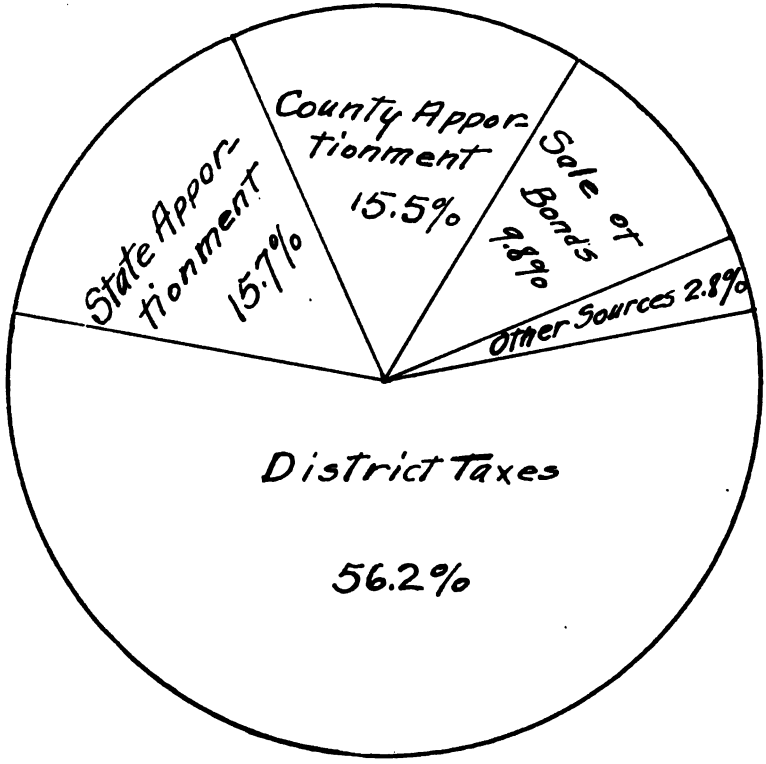
Governor appoints them. According to the Russell Sage Foundation study of states in reference to its theoretical standard in school attendance and school expenditures, Washington ranked 14th in 1900. In 1910 it ranked first. Of the four states that were ahead of it in 1918, Montana, California, Arizona and New Jersey, New Jersey was the only state where the state superintendent is appointed. New York with an appointive head dropped from eighth to thirteenth place. Massachusetts with an appointice head dropped from fourth to ninth. Pennsylvania with an appointive head dropped from sixteenth to twenty-first. Rhode Island from tenth to twenty-sixth. Vermont from twenty-ninth to thirty-second. Maine from thirty-first to thirty-fifth. Maryland from thirty-third to thirty-esventh.




Graph No. 2—Showing sources of school district revenues for the year ending June 30, 1920, amounting to $23,144,970.20. (Table G, items 2 to 6, inclusive.)

| | Amount | Percent |
|---|---|---|
| District Taxes | $13,011,587 42 | 56.2 |
| State Apportionment | 3,634,997 20 | 15.7 |
| County Apportionment | 3,593,564 77 | 15.5 |
| Sale of Bonds | 2,254,782 00 | 9.8 |
| Other sources | 650.038 81 | 2.8 |
| Total | $23,144,970 20 | 100.0 |

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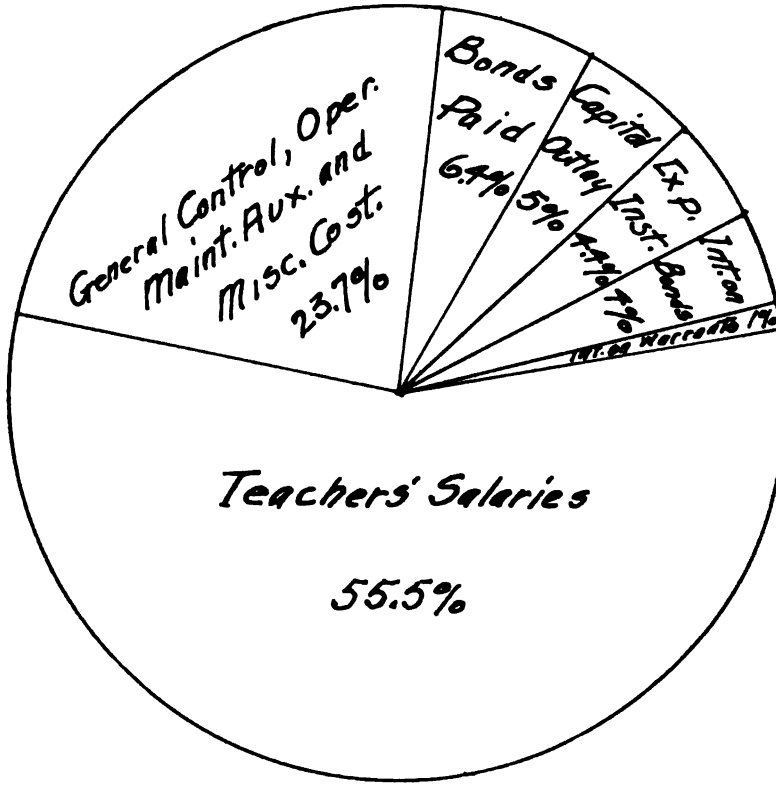


**Graph No. 3—Showing total amount of warrants issued and cash payments other than for warrants redeemed, for year ending June 30, 1920, amounting to $20,676,449.04. (Items 12 to 16, inclusive, Table G.)**

| | Amount | Percent |
|---|---|---|
| Teachers' Salaries | $11,475,394 32 | 55.5 |
| Other Expenses of Instruction | 907,295 29 | 4.4 |
| General Control, Operation, Maintenance, Auxiliary and Miscellaneous Expenses | 4,910,224 05 | 23.7 |
| Capital Acquisition, Construction and Building | 1,036,705 01 | 5.0 |
| Interest on Bonds | 828,902 82 | 4.0 |
| Bonds Paid | 1,314,100 88 | 6.4 |
| Interest on Warrants | 203,826 67 | 1.0 |
| Total | $20,676,449 04 | 100.0 |

Cost as per above—

$97.28 cost per average daily attendance pupil
71.27 cost per enrolled pupil
56.84 cost per census child

Cost as per above (amount of bonds paid excluded)—

91.10 cost per average daily attendance pupil
66.74 cost per enrolled pupil
53.23 cost per census child

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**The distribution of credits which formed the aggregate for the apportionments during the year 1919 was as follows:**

| | |
|---|---|
| Actual days' attendance (less attendance claimed by other districts) | 37,105,087 |
| Attendance credited from one district to another | 11,024 |
| Attendance in kindergarten schools | 80,583 |
| Attendance in night schools | 119,507 |
| Attendance in private schools | 1,644,303 |
| Credit for institute attendance | 947,813 |
| Credit allowed for consolidated districts | 810,000 |
| Accredited attendance allowed high schools (50 per cent of actual attendance) | 2,671,893 |
| Accredited attendance allowed parental schools (two times actual attendance | 59,554 |
| Accredited attendance allowed schools for defectives (four times actual attendance) | 289,391 |
| Allowance made to districts having less than 2,000 days' attendance | 560,840 |
| Aggregate forming basis of apportionment | 44,299,994 |

**The distribution of credits which formed the aggregate for the apportionments during the year 1920 was as follows:**

**1920**

| | |
|---|---|
| Actual days, attendance (less attendance claimed by other districts) | 37,875,167 |
| Attendance credited from one district to another | 54,151 |
| Attendance in kindergarten schools | 115,294 |
| Attendance in night schools | 188,029 |
| Attendance in private schools | 1,955,393 |
| Credit for institute attendance | 642,193 |
| Credit allowed for consolidated districts | 930,000 |
| Accredited attendance allowed high schools (50 per cent of actual attendance) | 2,966,992 |
| Accredited attendance allowed parental schools (two times actual attendance) | 94,124 |
| Accredited attendance allowed schools for defectives (four times actual attendance) | 342,916 |
| Allowance made to districts having less than 2,000 days' attendance | 743,705 |

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## ADDITIONAL STATISTICS.

| | 1919 | 1920 |
|---|---|---|
| Total high school attendance | 4,215,381 | 5,894,495 |
| Total parental school attendance | 42,395 | 96,814 |
| Total attendance in school for defectives | 57,988 | 68,239 |
| Total days' night school attendance | 221,497 | 361,459 |
| Total kindergarten attendance | 128,351 | 199,372 |
| Number of schools employing more than one teacher | 878 | 837 |
| Whole number of schools making reports | 2,481 | 2,397 |
| Number of different schools visited by county superintendent during year | 2,491 | 2,302 |
| Number of visits made by county superintendent during year | 5,242 | 4,678 |
| Number of teachers employed holding state or territorial certificates | 29 | 42 |
| Number of teachers employed holding diplomas from Normal Department of State University | 356 | 258 |
| Number of teachers employed holding diplomas from Normal Department of State College | 106 | 128 |
| Number of teachers employed holding elementory certificates from State Normal Schools | 842 | 920 |
| Number of teachers employed holding secondary certificates from State Normal Schools | 317 | 210 |
| Number of teachers employed holding diploma from advanced course from State Normal Schools | 1,080 | 1,014 |
| Number of teachers employed holding life certificates | 1,489 | 1,996 |
| Number of teachers employed holding professional certificates | 341 | 251 |
| Number of teachers employed holding permanent first grade certificate | 717 | 676 |
| Number of teachers employed holding first grade certificates | 914 | 928 |
| Number of teachers employed holding second grade certificates | 1,853 | 1,743 |
| Number of teachers employed holding third grade certificates | 308 | ..... |
| Number of teachers employed holding special certificates | 557 | 593 |
| Number of teachers employed holding temporary certificates | 758 | 661 |
| Authorized by state superintendent | 273 | 391 |
| Authorized by county superintendent | 226 | 233 |
| Authorized by city superintendent | 112 | 36 |
| Authorized for emergency | 147 | 397 |
| Number of teachers holding city certificates | 245 | 240 |
| High school | 26 | 3 |
| Grammar school | 112 | 132 |
| Primary | 107 | 100 |
| Number of teachers employed holding "elementary and high school life certificates" | 8 | 1 |
| Number of teachers employed holding high school life certificates | ..... | 2 |
| Number of teachers employed holding first grade high school certificates | 32 | 112 |
| Number of teachers employed holding second grade high school certificates | 10 | 25 |
| Number of teachers employed holding elementary life certificates | 1 | 12 |
| Number of teachers employed holding first grade elementary certificates | 40 | 89 |
| Number of teachers employed holding second grade elementary certificates | 44 | 252 |
| Total certificates | 9,997 | 10,253 |

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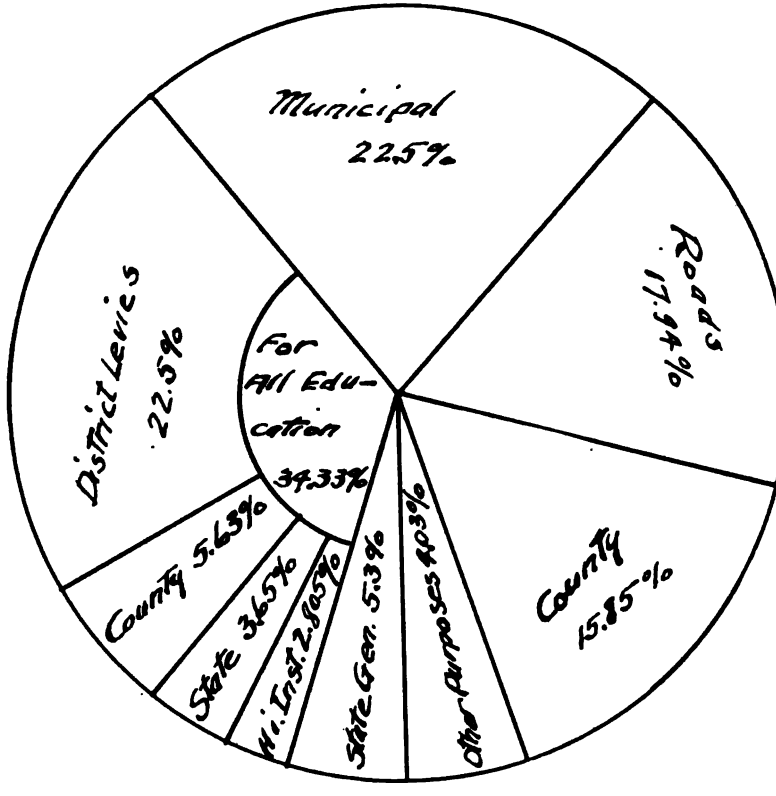


(From Second Biennial Report of the State Tax Commissioner.)

Graph No. 4—Showing the amount of taxes levied for all purposes, state, county and municipal, for the year 1918, and paid during the year 1919.

| | |
|---|---|
| Actual valuation of all taxable property in state | $2,535,504,949 00 |
| Assessed valuation of all taxable property in state | 1,060,620,838 00 |
| Total amount of taxes levied for year | 60,142,841 03 |
| Average rate of levy in mills on actual valuation | 23.68 |
| Average rate of levy in mills on assessed valuation | 56.70 |

| | Amount | Percent |
|---|---|---|
| For Education | $20,651,199 91 | 34.33 |
| Municipal | 13,556,997 79 | 22.54 |
| For Roads | 10,788,197 30 | 17.94 |
| County and Township | 9,523,991 27 | 15.85 |
| State General | 3,192,760 08 | 5.31 |
| Other Purposes | 2,429,694 68 | 4.03 |
| Total | $60,142,841 03 | 100.00 |

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## COMPARATIVE STATEMENT.

**Showing the Total Amount of Taxes Levied for All Purposes—State, County and Municipal; the Amount Paid by Public Service Corporations, and the Amount Borne by Other Property in the State of Washington for the Years 1910 to 1919 Inclusive. (From the First and Second Biennial Reports of the State Tax Commissioner) (Rearranged).**

| LEVIED ON | YEAR 1910 | | YEAR 1911 | | YEAR 1912 | | YEAR 1913 | | YEAR 1914 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total |
| Railway right-of-way | $2,334,146 99 | 8.62 | $3,281,582 75 | 11.30 | $3,333,240 07 | 10.68 | $4,137,194 11 | 10.80 | $3,968,079 88 | 10.70 |
| Railway rolling stock | 324,176 20 | 1.20 | 371,226 86 | 1.28 | 533,256 12 | 1.71 | 649,168 99 | 1.69 | 548,665 54 | 1.49 |
| Telegraph lines and property | 14,004 38 | .05 | 13,721 48 | .05 | 11,071 20 | .04 | 19,448 81 | .05 | 14,098 81 | .04 |
| Telephone lines and property | 124,248 96 | .46 | 159,442 99 | .55 | 201,028 26 | .64 | 246,537 26 | .64 | 195,779 96 | .53 |
| Street railways | 402,028 50 | 1.48 | 422,927 30 | 1.46 | 456,373 51 | 1.46 | 591,004 49 | 1.54 | 637,080 39 | 1.73 |
| All other real property | 20,455,312 31 | 75.53 | 21,095,615 57 | 72.67 | 22,974,561 02 | 73.63 | 28,056,969 20 | 73.24 | 26,841,131 42 | 72.90 |
| All other personal property | 3,430,062 53 | 12.66 | 3,695,717 60 | 12.69 | 3,696,290 30 | 11.84 | 4,610,857 84 | 12.04 | 4,643,580 81 | 12.61 |
| Total amount levied | $27,083,979 84 | 100.00 | $29,080,234 55 | 100.00 | $31,204,820 48 | 100.00 | $38,311,180 70 | 100.00 | $36,818,416 81 | 100.00 |
| Distributed to | | | | | | | | | | |
| EDUCATION— | | | | | | | | | | |
| State school | $2,000,588 54 | 7.39 | $1,918,429 24 | 6.59 | $1,980,778 79 | 6.19 | $1,949,733 28 | 5.09 | $2,050,967 04 | 5.57 |
| Higher institutions | ..... | ..... | ..... | ..... | 1,061,292 74 | 3.40 | 1,074,295 72 | 2.80 | 1,068,973 98 | 2.96 |
| County school | 2,584,097 55 | 9.54 | 2,681,459 80 | 9.24 | 2,758,712 06 | 8.84 | 2,781,671 76 | 7.26 | 2,844,064 26 | 7.72 |
| District school | 4,698,354 09 | 17.33 | 5,379,552 09 | 18.53 | 5,658,677 92 | 18.13 | 6,763,010 62 | 17.65 | 7,212,064 75 | 19.59 |
| Totals | $9,278,040 18 | 34.26 | $9,974,441 13 | 34.36 | $11,409,461 51 | 36.56 | $12,568,711 38 | 32.80 | $13,196,659 98 | 35.84 |
| MUNICIPAL | $7,034,791 26 | 25.97 | $6,834,808 72 | 23.54 | $7,107,215 07 | 22.78 | $8,289,178 07 | 21.64 | $8,098,895 58 | 22.00 |
| ROADS— | | | | | | | | | | |
| Public highway | $916,128 78 | 3.38 | ..... | ..... | $508,507 05 | 1.61 | $1,271,335 94 | 3.32 | $1,037,190 57 | 2.82 |
| Permanent highway | ..... | ..... | $951,995 26 | 3.28 | 1,005,532 17 | 3.22 | 1,520,494 73 | 3.99 | 1,548,988 87 | 4.21 |
| County roads and bridges | 1,580,420 58 | 5.84 | 1,779,765 34 | 6.13 | 1,996,765 52 | 6.39 | 2,345,535 46 | 6.12 | 1,590,309 80 | 4.32 |
| District | 2,175,625 06 | 8.03 | 2,536,969 69 | 8.74 | 2,743,535 83 | 8.79 | 3,113,595 64 | 8.13 | 2,784,566 85 | 7.48 |
| Totals | $4,672,174 37 | 17.25 | $5,268,731 29 | 18.15 | $6,248,340 57 | 20.01 | $8,259,961 77 | 21.56 | $6,911,056 09 | 18.78 |

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COMPARATIVE STATEMENT—Continued.

| DISTRIBUTED TO | YEAR 1910 | | YEAR 1911 | | YEAR 1912 | | YEAR 1913 | | YEAR 1914 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total |
| COUNTY AND TOWNSHIP— | | | | | | | | | | |
| County general (current expense) | $3,140,885 67 | 11.60 | $3,612,012 23 | 12.45 | $3,347,946 96 | 10.73 | $3,855,532 88 | 10.06 | $3,842,834 88 | 10.44 |
| County bonds, interest | 213,214 64 | .79 | 298,594 99 | 1.03 | 492,077 52 | 1.58 | 456,835 42 | 1.19 | 527,469 95 | 1.43 |
| County indebtedness | 219,196 72 | .81 | 246,158 54 | .85 | 122,892 44 | .39 | 342,170 46 | .89 | 370,728 13 | 1.01 |
| County sinking fund | 42,944 19 | .16 | 90,734 69 | .32 | 108,685 22 | .35 | 117,804 85 | .31 | 102,063 29 | .28 |
| Township | | | | | 201,261 57 | .65 | 219,627 96 | .57 | 231,697 10 | .63 |
| County fair | 5,345 23 | .02 | 7,059 11 | .02 | 8,866 68 | .02 | 7,664 09 | .02 | | |
| Soldiers' and sailors' relief | 38,583 22 | .14 | 38,452 62 | .13 | 52,998 63 | .17 | 37,523 92 | .10 | 48,580 17 | .13 |
| Totals | $3,660,171 67 | 13.52 | $4,293,012 18 | 14.80 | $4,334,724 02 | 13.89 | $5,037,160 58 | 13.14 | $5,123,305 52 | 13.92 |
| STATE— | | | | | | | | | | |
| General fund | $1,925,973 28 | 7.11 | $2,007,972 30 | 6.92 | $6,243,776 83 | 8.99 | $3,063,630 48 | 8.00 | $2,557,272 01 | 6.94 |
| DISTRICT, MILITARY and OTHERS— | | | | | | | | | | |
| Military | $140,912 37 | .52 | $192,425 84 | .66 | $112,434 06 | .36 | $114,046 82 | .30 | $115,418 54 | .31 |
| Capitol building construction | | | | | | | | | | |
| River improvements | 55,451 00 | .20 | 54,577 89 | .19 | 63,530 61 | .20 | 298,602 64 | .78 | 282,198 51 | .77 |
| Drainage district | 67,376 17 | .25 | 76,698 75 | .26 | 91,777 63 | .29 | 144,718 96 | .38 | 97,961 83 | .27 |
| Dike district | 88,701 07 | .33 | 105,437 74 | .36 | 127,358 45 | .41 | 77,289 73 | .20 | 82,927 62 | .22 |
| Port district | | | | | 390,996 39 | 1.25 | 456,433 04 | 1.19 | | |
| Horticultural district | 37,051 53 | .14 | 32,983 99 | .11 | 34,805 16 | .11 | | | 323,746 88 | .89 |
| Other county funds | 123,336 94 | .45 | 189,154 72 | .65 | 40,400 18 | .13 | 1,352 23 | .01 | 23,890 75 | .06 |
| Totals | $512,829 08 | 1.89 | $651,273 93 | 2.23 | $861,302 48 | 2.78 | $1,092,543 42 | 2.86 | $961,189 13 | 2.52 |
| Total amount distributed | $27,083,979 84 | 100.00 | $29,080,284 55 | 100.00 | $31,204,820 48 | 100.00 | $38,311,180 70 | 100.00 | $36,818,416 31 | 100.00 |

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COMPARATIVE STATEMENT—Continued

| LEVIED ON | YEAR 1915 | | YEAR 1916 | | YEAR 1917 | | YEAR 1918 | | YEAR 1919 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total |
| Railway right-of-way | $3,916,198 90 | 10.46 | $3,963,048 83 | 10.58 | $4,526,068 02 | 10.47 | $4,632,379 64 | 9.71 | $5,773,037 40 | 9.60 |
| Railway rolling stock | 572,044 98 | 1.53 | 590,263 80 | 1.57 | 680,562 37 | 1.58 | 684,457 96 | 1.43 | 839,350 80 | 1.40 |
| Telegraph lines and property | 13,736 79 | .04 | 13,759 62 | .04 | 14,576 33 | .03 | 14,035 31 | .03 | 15,195 74 | .025 |
| Telephone lines and property | 238,776 29 | .64 | 250,706 44 | .67 | 293,040 42 | .68 | 325,415 74 | .68 | 388,411 21 | .646 |
| Street railways | 633,816 52 | 1.69 | 608,895.01 | 1.62 | 691,315 22 | 1.60 | 854,632 79 | 1.79 | 937,600 75 | 1.56 |
| All other real property | 27,511,942 56 | 73.46 | 27,095,450 49 | 72.32 | 31,032,802 42 | 71.79 | 33,801,068 30 | 70.85 | 41,801,867 09 | 69.50 |
| All other personal property | 4,562,027 87 | 12.18 | 4,944,660 86 | 13.20 | 5,986,919 46 | 13.85 | 7,410,675 56 | 15.53 | 10,386,358 04 | 17.27 |
| Total amount levied | $37,448,538 91 | 100.00 | $37,466,785 05 | 100.00 | $43,225,284 24 | 100.00 | $47,722,683 30 | 100.00 | $60,142,841 03 | 100.00 |
| DISTRIBUTED TO | | | | | | | | | | |
| EDUCATION—State school | $2,079,983 29 | 5.55 | $2,095,833 06 | 5.59 | $2,127,251 18 | 4.92 | $2,332,921 82 | 4.89 | $2,196,085 58 | 3.65 |
| Higher institutions | 1,069,052 05 | 2.91 | 1,041,512 58 | 2.78 | 1,587,677 09 | 3.67 | 1,642,319 05 | 3.44 | 1,686,600 84 | 2.805 |
| County school | 2,927,411 68 | 7.82 | 2,855,302 05 | 7.70 | 2,911,495 68 | 6.73 | 3,273,176 94 | 6.86 | 3,385,001 13 | 5.63 |
| District school | 7,276,925 60 | 19.43 | 7,551,388 18 | 20.16 | 8,628,808 98 | 19.96 | 10,456,643 47 | 21.91 | 13,383,562 41 | 22.25 |
| Totals | $13,373,372 62 | 35.71 | $13,574,040 87 | 36.23 | $15,255,232 93 | 35.28 | $17,705,061 28 | 37.10 | $20,651,199 91 | 34.33 |
| MUNICIPAL | $8,822,748 58 | 23.56 | $8,571,841 98 | 22.88 | $10,017,117 65 | 23.17 | $11,321,559 84 | 23.72 | $13,556,997 79 | 22.54 |
| ROADS—Public highway | $1,036,847 45 | 2.77 | $1,009,809 64 | 2.70 | $1,010,365.50 | 2.35 | $1,039,366 55 | 2.18 | $1,064,577 81 | 1.77 |
| Permanent highway | 1,552,052 07 | 4.15 | 1,467,556 35 | 3.92 | 1,504,250 28 | 3.48 | 1,562,413 29 | 3.27 | 1,504,025 34 | 2.65 |
| County roads and bridges | 1,854,834 40 | 4.95 | 1,800,015 00 | 4.80 | 2,337,287 31 | 5.41 | 2,172,289 36 | 4.55 | 3,366,107 58 | 5.60 |
| District | 2,699,495 24 | 7.21 | 2,592,561 18 | 6.92 | 3,174,007 76 | 7.34 | 3,547,091 12 | 7.43 | 4,763,486 57 | 7.92 |
| Totals | $7,143,229 16 | 19.08 | $6,869,942 17 | 18.34 | $8,025,910 85 | 18.58 | $8,321,160 32 | 17.43 | $10,788,197 30 | 17.94 |
| County & Township: County general expense | $4,691,449 16 | 12.53 | $4,116,112 83 | 10.99 | $4,937,423 43 | 11.42 | $5,245,602 12 | 10.99 | $7,365,235 39 | 12.25 |
| County & Township: County bonds, interest | 516,557 54 | 1.38 | 589,853 71 | 1.57 | 851,589 57 | 1.97 | 831,812 59 | 1.74 | 735,660 04 | 1.22 |
| County & Township: County indebtedness | 115,958 25 | .31 | 161,301 65 | .43 | 176,044 60 | .41 | 150,342 15 | .32 | 527,917 35 | .88 |
| County & Township: County sinking fund | 116,784 02 | .31 | 237,431 50 | .63 | 288,723 46 | .67 | 330,128 23 | .69 | 466,216 06 | .78 |
| County & Township: Township | 222,510 50 | .59 | 238,621 75 | .64 | 268,253 78 | .61 | 270,777 76 | .57 | 369,599 53 | .615 |
| County & Township: County fair | | | | | | | | | | |
| County & Township: Soldiers' and sailors' relief | 56,951 74 | .15 | 70,282 83 | .19 | 65,999 59 | .15 | 57,609 67 | .12 | 59,362 90 | .10 |
| Totals | $5,720,211 21 | 15.27 | $5,413,604 27 | 14.45 | $6,588,034 43 | 15.23 | $6,886,272 52 | 14.43 | $9,523,991 27 | 15.85 |
| STATE—General fund | $1,302,542 34 | 3.48 | $1,849,985 84 | 4.94 | $1,369,598 14 | 3.17 | $1,876,275 63 | 3.93 | $3,192,760 09 | 5.31 |
| District, Military & Others: Military | $208,827 66 | .56 | $199,884 52 | .53 | $303,022 10 | .70 | $312,890 91 | .66 | $319,391 25 | .53 |
| District, Military & Others: Capitol Bldg. construction | | | | | 501,978 81 | 1.16 | 519,309 27 | 1.09 | 531,178 58 | .88 |
| District, Military & Others: River improvements | 285,242 62 | .76 | 280,900 23 | .75 | 309,985 16 | .72 | 321,845 47 | .67 | 359,646 21 | .60 |
| District, Military & Others: Drainage district | 119,532 89 | .32 | 110,775 81 | .30 | 191,666 82 | .44 | 141,026 24 | .30 | 110,400 23 | .18 |
| District, Military & Others: Dike district | 93,837 03 | .25 | 131,495 07 | .35 | 130,106 12 | .30 | 75,319 91 | .16 | 176,022 27 | .29 |
| District, Military & Others: Port district | | | 383,985 59 | 1.02 | 218,592 25 | .51 | 50,757 62 | .11 | 287,412 88 | .48 |
| District, Military & Others: Horticultural district | 366,488 65 | .98 | | | | | | | | |
| District, Military & Others: Other county funds | 12,506 13 | .03 | 80,828 75 | .21 | 319,058 98 | .74 | 191,204 29 | .40 | 114,496 76 | .19 |
| Totals | $1,086,435 00 | 2.90 | $1,187,369 97 | 3.16 | $1,974,390 24 | 4.57 | $1,612,358 71 | 3.39 | $2,428,694 68 | 4.03 |
| Total amount distributed | $37,448,538 91 | 100.00 | $37,466,785 05 | 100.00 | $43,225,284 24 | 100.00 | $47,722,683 30 | 100.00 | $60,142,841 03 | 100.00 |

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# Statistics for the School Year

## 1918-1919

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## TABLE 1.—CENSUS, ENROLLMENT, ATTENDANCE, 1918-19.

| COUNTIES | Number of Census Child'n, June 1, 1919 | | | Number of Pupils Enr'd in Pub. Schools | | | Average Daily Attendance | | | No. of Months School Was Taught (Avg. for Counties) | Actual No. of Days School Was Taught (Average for Counties) | Total Actual Days Attendance (All Grades) | No. of Children Over Six Years of Age Not Attending School | No. of Children Between Ages 8 and 15 Y'rs Not Attending School |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Male | Fem'le | Total | Male | Fem'le | Total | Male | Fem'le | Total | | | | | |
| Adams | 1,608 | 1,396 | 3,204 | 1,297 | 1,397 | 2,694 | 944 | 1,040 | 1984 | 8.2 | 133.3 | 261,491 | 97 | 10 |
| Asotin | 1,040 | 970 | 2,010 | 879 | 901 | 1,780 | 602 | 631 | 1233 | 7.3 | 117.4 | 148,433 | 138 | 3 |
| Benton | 1,523 | 1,511 | 3,034 | 1,244 | 1,278 | 2,522 | 779 | 868 | 1647 | 8.6 | 141.6 | 238,491 | 311 | 28 |
| Chelan | 2,785 | 2,666 | 5,454 | 2,240 | 2,232 | 4,472 | 1,614 | 1,641 | 3255 | 7.8 | 128.0 | 395,600 | 973 | 77 |
| Clallam | 1,300 | 1,262 | 2,562 | 1,125 | 1,154 | 2,279 | 750 | 784 | 1534 | 8.8 | 145.9 | 232,157 | 130 | 24 |
| Clarke | 4,289 | 4,188 | 8,477 | 3,566 | 3,585 | 7,131 | 2,492 | 2,548 | 5040 | 8.6 | 147.1 | 767,624 | 242 | 19 |
| Columbia | 861 | 850 | 1,711 | 749 | 752 | 1,501 | 521 | 543 | 1064 | 8.3 | 126.4 | 128,431 | 110 | 5 |
| Cowlitz | 1,882 | 1,824 | 3,706 | 1,519 | 1,509 | 3,028 | 1,080 | 1,100 | 2180 | 8.7 | 152.0 | 330,598 | 338 | 5 |
| Douglas | 1,598 | 1,648 | 3,246 | 1,206 | 1,297 | 2,503 | 845 | 937 | 1791 | 7.7 | 116.3 | 209,976 | 188 | 63 |
| Ferry | 758 | 673 | 1,431 | 525 | 526 | 1,051 | 350 | 351 | 701 | 8.1 | 117.6 | 85,645 | 69 | 24 |
| Franklin | 817 | 748 | 1,601 | 656 | 697 | 1,353 | 450 | 485 | 985 | 8.2 | 142.1 | 135,438 | 55 | 36 |
| Garfield | 562 | 622 | 1,184 | 507 | 529 | 1,036 | 346 | 356 | 702 | 7.5 | 121.0 | 88,583 | 86 | ..... |
| Grant | 1,234 | 1,153 | 2,387 | 1,071 | 1,040 | 2,111 | 724 | 738 | 1462 | 7.9 | 132.0 | 202,021 | 41 | ..... |
| Grays Harbor | 5,784 | 5,684 | 11,468 | 4,353 | 4,192 | 8,545 | 3,379 | 3,338 | 6717 | 8.9 | 147.5 | 1,018,980 | 671 | 26 |
| Island | 824 | 772 | 1,596 | 629 | 597 | 1,226 | 463 | 444 | 907 | 8.9 | 151.0 | 137,576 | 85 | 3 |
| Jefferson | 802 | 723 | 1,525 | 651 | 580 | 1,231 | 474 | 436 | 910 | 8.6 | 148.2 | 137,994 | 151 | 25 |
| King | 42,393 | 42,367 | 84,760 | 31,389 | 31,556 | 62,945 | 22,750 | 24,479 | 47229 | 9.8 | 149.7 | 7,116,149 | 10,850 | 387 |
| Kitsap | 3,829 | 3,625 | 7,454 | 2,924 | 2,912 | 5,836 | 2,096 | 2,081 | 4177 | 8.9 | 151.6 | 635,680 | 329 | 59 |
| Kittitas | 2,557 | 2,551 | 5,108 | 2,226 | 2,241 | 4,467 | 1,544 | 1,619 | 3163 | 8.7 | 134.0 | 436,395 | 11 | 57 |
| Klickitat | 1,380 | 1,335 | 2,715 | 1,131 | 1,150 | 2,281 | 793 | 819 | 1612 | 8.2 | 125.9 | 208,198 | 131 | 21 |
| Lewis | 5,922 | 5,513 | 11,435 | 4,597 | 4,600 | 9,197 | 3,236 | 3,265 | 6501 | 8.7 | 143.5 | 948,601 | 877 | 89 |
| Lincoln | 2,821 | 2,660 | 5,481 | 2,118 | 2,045 | 4,163 | 1,553 | 1,553 | 3106 | 8.6 | 126.2 | 414,379 | 253 | 42 |
| Mason | 673 | 630 | 1,303 | 547 | 501 | 1,048 | 388 | 365 | 753 | 8.8 | 153.0 | 115,201 | 82 | 13 |
| Okanogan | 2,503 | 2,455 | 4,958 | 2,002 | 2,069 | 4,071 | 1,270 | 1,373 | 2643 | 8.0 | 136.4 | 371,368 | 375 | 41 |
| Pacific | 2,117 | 2,032 | 4,149 | 1,789 | 1,760 | 3,549 | 1,315 | 1,339 | 2654 | 8.7 | 143.3 | 383,002 | 60 | 8 |
| Pend Oreille | 808 | 759 | 1,567 | 688 | 702 | 1,390 | 471 | 480 | 951 | 8.8 | 142.7 | 137,175 | 120 | 19 |
| Pierce | 18,948 | 18,044 | 36,992 | 13,585 | 13,869 | 27,454 | 10,016 | 10,314 | 20330 | 9.0 | 149.6 | 3,290,741 | 1,667 | 215 |
| San Juan | 515 | 450 | 965 | 380 | 339 | 719 | 288 | 260 | 548 | 8.5 | 154.0 | 88,516 | 26 | 1 |
| Skagit | 4,809 | 4,668 | 9,477 | 3,861 | 3,967 | 7,828 | 2,821 | 2,956 | 5777 | 9.0 | 144.6 | 880,677 | 436 | 75 |
| Skamania | 364 | 353 | 717 | 326 | 301 | 627 | 205 | 200 | 405 | 8.6 | 138.5 | 57,323 | 57 | 5 |
| Snohomish | 9,249 | 8,977 | 18,226 | 7,018 | 7,287 | 14,305 | 5,055 | 5,231 | 10286 | 9.3 | 157.4 | 1,646,320 | 397 | 41 |
| Spokane | 18,003 | 18,028 | 36,031 | 14,020 | 14,412 | 28,432 | 10,145 | 10,551 | 20696 | 8.8 | 132.4 | 2,876,689 | 4,057 | 342 |
| Stevens | 3,246 | 2,932 | 6,178 | 2,560 | 2,532 | 5,092 | 1,748 | 1,721 | 3469 | 8.3 | 132.7 | 466,015 | 294 | 36 |
| Thurston | 3,076 | 3,050 | 6,126 | 2,453 | 2,617 | 5,070 | 1,731 | 1,854 | 3585 | 9.0 | 145.1 | 533,830 | 696 | 88 |
| Wahkiakum | 518 | 519 | 1,037 | 349 | 347 | 696 | 282 | 275 | 557 | 8.8 | 145.9 | 82,750 | 74 | 42 |
| Walla Walla | 4,021 | 3,854 | 7,875 | 3,101 | 3,043 | 6,144 | 2,254 | 2,239 | 4493 | 8.9 | 140.1 | 650,276 | 743 | 77 |
| Whatcom | 8,067 | 8,105 | 16,162 | 5,556 | 5,545 | 11,101 | 4,016 | 4,078 | 8094 | 9.0 | 149.0 | 1,258,131 | 2,575 | 91 |
| Whitman | 5,049 | 5,058 | 10,107 | 4,114 | 4,083 | 8,197 | 2,803 | 2,959 | 5762 | 8.9 | 131.6 | 754,550 | 570 | 81 |
| Yakima | 7,778 | 7,579 | 15,352 | 6,631 | 6,599 | 13,230 | 4,356 | 4,386 | 8742 | 8.6 | 141.3 | 1,288,218 | 786 | 27 |
| Totals | 170,301 | 172,470 | 348,771 | 135,582 | 136,748 | 272,325 | 96,058 | 100,637 | 197595 | 8.5 | 139.3 | 29,156,214 | 29,089 | 2,150 |

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## TABLE 2.—TEACHERS EMPLOYED, SALARIES, DEPARTMENTS, 1918-19.

| COUNTIES | NUMBER OF DIFFERENT TEACHERS EMPLOYED | | | AGGREGATE SALARY | | AVERAGE SALARY | | NUMBER OF SUPERINTENDENTS, PRINCIPALS AND SUPERVISORS EMPLOYED | | | AGGREGATE SALARY | | AVERAGE SALARY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Men | Women | Total | Men | Women | Men | Women | Men | Women | Total | Men | Women | Men | Women |
| Adams | 13 | 135 | 148 | $15,475 00 | $109,187 55 | $1,190 00 | $808 80 | 9 | 8 | 17 | $12,225 00 | $7,740 00 | $1,358 33 | $967 50 |
| Asotin | 15 | 59 | 74 | 17,040 00 | 43,318 87 | 1,135 81 | 734 21 | 7 | 1 | 8 | 10,255 00 | 990 00 | 1,465 00 | 990 00 |
| Benton | 16 | 88 | 104 | 21,080 00 | 70,493 00 | 1,317 50 | 801 05 | 14 | 5 | 19 | 19,190 00 | 4,425 00 | 1,370 71 | 885 00 |
| Chelan | 25 | 156 | 181 | 30,365 00 | 125,612 19 | 1,214 60 | 805 20 | 13 | 13 | 26 | 18,833 00 | 11,829 00 | 1,448 54 | 909 92 |
| Clallam | 9 | 90 | 99 | 10,995 00 | 71,460 00 | 1,221 77 | 794 00 | 7 | 13 | 20 | 9,375 00 | 11,335 00 | 1,339 28 | 871 92 |
| Clarke | 35 | 207 | 242 | 40,275 17 | 166,257 55 | 1,150 72 | 803 17 | 20 | 25 | 45 | 26,026 67 | 21,235 00 | 1,301 33 | 849 40 |
| Columbia | 9 | 68 | 77 | 10,329 50 | 52,699 16 | 1,203 27 | 774 84 | 5 | 3 | 8 | 7,120 00 | 2,749 50 | 1,424 00 | 916 50 |
| Cowlitz | 16 | 122 | 138 | 18,850 00 | 98,756 25 | 1,178 12 | 768 49 | 9 | 7 | 16 | 11,920 00 | 5,981 00 | 1,324 44 | 847 28 |
| Douglas | 19 | 120 | 139 | 18,665 00 | 82,592 50 | 982 37 | 688 27 | 8 | 1 | 9 | 10,410 00 | 1,400 00 | 1,301 25 | 1,400 00 |
| Ferry | 5 | 47 | 52 | 5,320 00 | 38,862 46 | 1,064 00 | 720 26 | 2 | 3 | 5 | 3,060 00 | 2,565 00 | 1,530 00 | 855 00 |
| Franklin | 8 | 65 | 73 | 9,840 00 | 52,671 50 | 1,230 00 | 810 33 | 5 | 3 | 8 | 6,870 00 | 2,900 00 | 1,374 00 | 966 67 |
| Garfield | 5 | 51 | 56 | 4,606 00 | 36,358 30 | 921 20 | 712 91 | 2 | 1 | 3 | 2,573 00 | 1,000 00 | 1,286 50 | 1,000 00 |
| Grant | 16 | 119 | 135 | 16,750 00 | 89,507 14 | 1,046 87 | 758 04 | 8 | ..... | 8 | 10,515 00 | ..... | 1,314 38 | ..... |
| Grays Harbor | 27 | 258 | 285 | 38,767 09 | 248,769 71 | 1,435 44 | 964 22 | 12 | 14 | 26 | 19,797 01 | 16,982 50 | 1,148 72 | 1,213 03 |
| Island | 4 | 44 | 48 | 4,300 00 | 31,222 50 | 1,075 00 | 709 60 | 4 | 8 | 12 | 4,300 00 | 6,125 00 | 1,075 00 | 765 62 |
| Jefferson | 11 | 52 | 63 | 12,760 00 | 40,354 69 | 1,160 00 | 776 05 | 4 | 2 | 6 | 5,785 00 | 2,030 00 | 1,446 25 | 1,015 00 |
| King | 272 | 1,561 | 1,833 | 519,258 20 | 1,789 372 72 | 1,909 08 | 1,146 29 | 108 | 76 | 184 | 233,490 43 | 104,881 40 | 2,161 85 | 1,380 82 |
| Kitsap | 16 | 172 | 188 | 18,527 50 | 136,872 10 | 1,157 96 | 802 20 | 11 | 27 | 38 | 14,135 00 | 21,185 00 | 1,285 00 | 784 63 |
| Kittitas | 20 | 149 | 169 | 27,571 66 | 129,616 95 | 1,378 58 | 869 91 | 8 | 8 | 16 | 13,561 66 | 8,295 00 | 1,695 21 | 1,036 87 |
| Klickitat | 18 | 122 | 140 | 19,100 00 | 90,429 70 | 1,061 11 | 741 22 | 9 | 6 | 15 | 11,215 00 | 5,630 00 | 1,246 11 | 938 33 |
| Lewis | 46 | 276 | 322 | 56,854 74 | 218,537 71 | 1,235 97 | 791 80 | 18 | 12 | 30 | 30,219 00 | 12,255 00 | 1,678 83 | 1,021 25 |
| Lincoln | 26 | 208 | 234 | 33,823 00 | 170,674 54 | 1,300 88 | 820 55 | 15 | 6 | 21 | 23,765 00 | 6,055 00 | 1,547 50 | 1,009 16 |
| Mason | 4 | 54 | 58 | 4,965 00 | 43,213 76 | 1,241 25 | 800 25 | 2 | 7 | 9 | 3,125 00 | 5,991 26 | 1,562 50 | 855 90 |
| Okanogan | 22 | 158 | 180 | 22,644 97 | 114,424 41 | 1,078 33 | 724 20 | 11 | 12 | 23 | 15,824 97 | 11,429 32 | 1,438 63 | 952 44 |
| Pacific | 16 | 129 | 145 | 22,195 00 | 108,859 08 | 1,387 19 | 843 87 | 11 | 7 | 18 | 16,660 00 | 7,507 50 | 1,514 54 | 1,085 36 |
| Pend Oreille | 6 | 57 | 63 | 6,677 50 | 44,965 00 | 1,111 79 | 788 86 | 3 | 5 | 8 | 4,222 50 | 4,875 00 | 1,407 50 | 975 00 |
| Pierce | 121 | 688 | 809 | 191,316 00 | 691,966 00 | 1,581 12 | 1,005 76 | 58 | 45 | 103 | 101,546 00 | 49,686 00 | 1,750 79 | 1,104 33 |
| San Juan | 4 | 27 | 31 | 3,415 00 | 18,580 00 | 782 22 | 688 15 | 2 | 1 | 3 | 2,100 00 | 675 00 | 1,050 00 | 675 00 |
| Skagit | 36 | 245 | 281 | 45,705 40 | 199,409 49 | 1,269 59 | 813 91 | 24 | 31 | 55 | 32,157 50 | 26,433 74 | 1,339 89 | 852 70 |
| Skamania | 5 | 38 | 43 | 4,965 00 | 28,458 00 | 993 00 | 748 89 | 2 | 4 | 6 | 2,400 00 | 3,690 00 | 1,200 00 | 922 50 |
| Snohomish | 70 | 424 | 494 | 96,407 00 | 398,865 00 | 1,377 14 | 928 92 | 42 | 40 | 82 | 60,462 00 | 41,053 00 | 1,439 57 | 1,026 32 |
| Spokane | 152 | 819 | 971 | 222,564 50 | 825,978 00 | 1,464 24 | 1,008 54 | 54 | 53 | 107 | 83,409 50 | 69,091 00 | 1,544 62 | 1,303 60 |
| Stevens | 29 | 175 | 204 | 27,051 00 | 126,606 22 | 932 79 | 723 47 | 18 | 7 | 25 | 18,120 00 | 5,570 50 | 1,006 66 | 795 78 |
| Thurston | 34 | 133 | 167 | 40,962 50 | 111,948 45 | 1,204 78 | 841 72 | 24 | 7 | 31 | 29,508 50 | 6,690 00 | 1,229 52 | 950 92 |
| Wahkiakum | 4 | 28 | 32 | 3,476 25 | 22,437 50 | 869 06 | 801 34 | 1 | 4 | 5 | 1,125 00 | 3,690 00 | 1,125 00 | 922 50 |
| Walla Walla | 28 | 213 | 241 | 42,001 80 | 201,416 97 | 1,500 06 | 945 62 | 17 | 16 | 33 | 26,797 00 | 18,428 28 | 1,174 59 | 1,151 77 |
| Whatcom | 56 | 325 | 381 | 73,687 48 | 281,927 10 | 1,314 60 | 867 46 | 37 | 58 | 95 | 51,665 28 | 56,306 38 | 1,396 35 | 970 79 |
| Whitman | 70 | 348 | 418 | 88,120 00 | 289,131 38 | 1,187 43 | 830 83 | 36 | 23 | 59 | 51,460 00 | 23,901 50 | 1,429 44 | 1,039 19 |
| Yakima | 56 | 396 | 452 | 80,440 96 | 347,061 21 | 1,436 44 | 878 94 | 40 | 27 | 67 | 60,910 64 | 27,619 06 | 1,522 76 | 1,022 93 |
| Totals | 1,344 | 8,426 | 9,770 | $1,922,588 22 | $7,733,854 66 | $1,430 50 | $917 85 | 660 | 589 | 1,269 | $1,066 134 66 | $620,214 94 | $1,567 84 | $1,052 99 |

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TABLE 2—Continued.

| COUNTIES | NUMBER OF HIGH SCHOOL TEACHERS EMPLOYED | | | AGGREGATE SALARY | | AVERAGE SALARY | | NUMBER OF GRADE TEACHERS EMPLOYED | | | AGGREGATE SALARY | | AVERAGE SALARY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Men | Women | Total | Men | Women | Men | Women | Men | Women | Total | Men | Women | Men | Women |
| Adams | 1 | 15 | 16 | $1,200 00 | $13,329 25 | $1,200 00 | $888 61 | ..... | 36 | 36 | ..... | $29,413 30 | ..... | $817 03 |
| Asotin | 4 | 13 | 17 | 4,715 00 | 11,757 87 | 1,178 75 | 904 45 | 1 | 23 | 24 | $900 00 | 17,451 00 | $900 00 | 758 74 |
| Benton | 1 | 17 | 18 | 1,080 00 | 15,945 00 | 1,080 00 | 937 94 | ..... | 43 | 43 | ..... | 33,198 00 | ..... | 772 04 |
| Chelan | 7 | 28 | 35 | 7,977 00 | 26,808 75 | 1,139 57 | 957 45 | 3 | 82 | 85 | 2,610 00 | 66,947 94 | 870 00 | 816 43 |
| Clallam | ..... | 6 | 6 | ..... | 5,970 00 | ..... | 995 00 | ..... | 43 | 43 | ..... | 34,772 50 | ..... | 808 66 |
| Clarke | 6 | 22 | 28 | 6,936 00 | 20,904 00 | 1,156 00 | 950 18 | 5 | 127 | 132 | 4,892 50 | 102,228 55 | 978 50 | 804 95 |
| Columbia | 2 | 8 | 10 | 2,190 00 | 7,479 00 | 1,095 00 | 934 87 | 1 | 24 | 25 | 1,039 50 | 19,353 16 | 1,039 50 | 806 38 |
| Cowlitz | 3 | 18 | 21 | 3,645 00 | 16,505 00 | 1,215 00 | 916 94 | ..... | 53 | 53 | ..... | 40,001 25 | ..... | 754 74 |
| Douglas | 1 | 7 | 8 | 1,000 00 | 7,310 00 | 1,000 00 | 1,044 29 | 1 | 29 | 30 | 800 00 | 21,381 00 | 800 00 | 737 28 |
| Ferry | 1 | 3 | 4 | 900 00 | 2,700 00 | 900 00 | 900 00 | ..... | 15 | 15 | ..... | 11,565 00 | ..... | 771 00 |
| Franklin | 2 | 5 | 7 | 2,070 00 | 5,104 00 | 1,035 00 | 1,020 80 | ..... | 24 | 24 | ..... | 19,980 00 | ..... | 832 50 |
| Garfield | 1 | 6 | 7 | 773 00 | 6,000 00 | 773 00 | 1,000 00 | ..... | 13 | 13 | ..... | 9,885 80 | ..... | ..... |
| Grant | ..... | 15 | 15 | ..... | 13,270 32 | ..... | 884 69 | 1 | 24 | 25 | 855 00 | 19,435 82 | 855 00 | 809 82 |
| Grays Harbor | 10 | 35 | 45 | 13,375 08 | 40,205 46 | 1,337 50 | 1,148 72 | 5 | 170 | 175 | 5,585 00 | 160,751 50 | 1,117 00 | 945 59 |
| Island | ..... | 3 | 3 | ..... | 2,430 00 | ..... | 810 00 | ..... | 17 | 17 | ..... | 11,732,50 | ..... | 690 15 |
| Jefferson | 2 | 8 | 10 | 2,140 00 | 6,920 00 | 1,070 00 | 865 00 | 3 | 19 | 22 | 3,500 00 | 15,609 00 | 1,166 66 | 821 52 |
| King | 135 | 247 | 382 | 239,952 39 | 379,837 35 | 1,777 42 | 1,537 80 | 27 | 1,192 | 1,219 | 43,815 38 | 1,268,143 47 | 1,622 79 | 1,063 87 |
| Kitsap | 1 | 10 | 11 | 1,200 00 | 10,761 65 | 1,200 00 | 1,076 16 | 2 | 115 | 117 | 1,572 50 | 90,789 95 | 786 25 | 689 56 |
| Kittitas | 11 | 23 | 34 | 11,560 00 | 22,342 00 | 1,055 51 | 971 39 | 2 | 58 | 60 | 2,450 00 | 47,929 85 | 1,225 00 | 826 37 |
| Klickitat | 1 | 8 | 9 | 1,350 00 | 7,447 50 | 1,350 00 | 930 93 | 2 | 36 | 38 | 2,115 00 | 28,992 20 | 1,057 50 | 804 50 |
| Lewis | 9 | 42 | 51 | 11,049 99 | 38,511 49 | 1,227 77 | 916 94 | 9 | 137 | 146 | 8,478 00 | 107,380 14 | 942 00 | 783 65 |
| Lincoln | 4 | 27 | 31 | 4,808 00 | 27,024 00 | 1,202 00 | 1,000 90 | 1 | 57 | 58 | 850 00 | 49,091 04 | 850 00 | 861 24 |
| Mason | 1 | 5 | 6 | 1,200 00 | 4,257 50 | 1,200 00 | 851 50 | ..... | 13 | 13 | ..... | 9,630 00 | ..... | 740 77 |
| Okanogan | 1 | 18 | 19 | 1,125 00 | 15,830 00 | 1,125 00 | 879 44 | 1 | 48 | 49 | 810 00 | 36,994 33 | 810 00 | 770 71 |
| Pacific | 4 | 20 | 24 | 4,680 00 | 19,567 53 | 1,170 00 | 978 38 | ..... | 78 | 78 | ..... | 64,176 55 | ..... | 822 77 |
| Pend Oreille | ..... | 7 | 7 | ..... | 6,030 00 | ..... | 861 43 | ..... | 20 | 20 | ..... | 15,305 00 | ..... | 765 25 |
| Pierce | 44 | 99 | 143 | 67,210 00 | 118,888 00 | 1,527 50 | 1,200 88 | 16 | 491 | 507 | 20,040 00 | 483,609 00 | 1,252 50 | 984 94 |
| San Juan | ..... | 3 | 3 | ..... | 2,340 00 | ..... | 780 00 | ..... | 7 | 7 | ..... | 4,770 00 | ..... | 681 43 |
| Skagit | 10 | 40 | 50 | 11,827 90 | 37,978 27 | 1,182 79 | 949 45 | 2 | 146 | 148 | 1,720 00 | 114,469 98 | 860 00 | 784 04 |
| Skamania | 2 | 2 | 4 | 1,800 00 | 1,755 00 | 900 00 | 877 50 | ..... | 13 | 13 | ..... | 9,833 00 | ..... | 756 38 |
| Snohomish | 21 | 82 | 103 | 28,835 00 | 90,936 00 | 1,373 09 | 1,108 97 | 4 | 255 | 259 | 4,545 00 | 226,738 00 | 1,136 25 | 889 16 |
| Spokane | 72 | 111 | 183 | 112,065 00 | 136,953 00 | 1,556 47 | 1,233 81 | 22 | 545 | 567 | 23,895 00 | 542,323 00 | 1,086 13 | 1,233 81 |
| Stevens | 4 | 18 | 22 | 4,530 00 | 15,386 80 | 1,132 50 | 854 82 | ..... | 57 | 57 | ..... | 42,717 42 | ..... | 749 43 |
| Thurston | 5 | 19 | 24 | 5,875 00 | 18,067 50 | 1,175 00 | 950 92 | 3 | 73 | 76 | 3,824 00 | 58,970 96 | 1,274 66 | 807 81 |
| Wahkiakum | 1 | ..... | 1 | 855 00 | ..... | 855 00 | ..... | 1 | 6 | 7 | 776 25 | 4,302 50 | 776 25 | 717 08 |
| Walla Walla | 10 | 38 | 48 | 14,304 80 | 44,634 32 | 1,430 48 | 1,174 59 | ..... | 118 | 118 | ..... | 107,382 87 | ..... | 910 02 |
| Whatcom | 16 | 53 | 69 | 19,347 20 | 53,920 50 | 1,209 20 | 1,017 36 | 1 | 189 | 190 | 780 00 | 152,917 22 | 780 00 | 809 08 |
| Whitman | 19 | 48 | 67 | 20,140 00 | 44,804 98 | 1,060 00 | 933 43 | 3 | 145 | 148 | 2,790 00 | 117,707 40 | 930 00 | 811,08 |
| Yakima | 13 | 58 | 71 | 16,560 32 | 59,154 69 | 1,273 87 | 1,019 91 | 3 | 268 | 271 | 2,970 00 | 228,230 51 | 900 00 | 851 61 |
| Totals | 425 | 1,187 | 1,612 | $628,276 68 | $1,359,060 73 | $1,478 30 | $1,144 96 | 119 | 4,809 | 4,928 | $141,613 13 | $4,420,060 70 | $1,190 02 | $920 37 |

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**TABLE 2—Concluded.**

| COUNTIES | Number Rural or One-Room Teachers Employed | | | Aggregate Salary | | Average Salary | | Number Departments (Rooms) Maintained |
|---|---|---|---|---|---|---|---|---|
| | Men | Women | Total | Men | Women | Men | Women | |
| Adams | 3 | 76 | 79 | $2,050 00 | $58,705 00 | $683 33 | $772 43 | 133 |
| Asotin | 3 | 22 | 25 | 1,170 00 | 13,120 00 | 390 00 | 596 36 | 76 |
| Benton | 1 | 23 | 24 | 810 00 | 16,925 00 | 810 00 | 735 87 | 101 |
| Chelan | 2 | 33 | 35 | 945 00 | 20,026 50 | 472 50 | 606 86 | 167 |
| Clallam | 2 | 28 | 30 | 1,620 00 | 19,392 50 | 810 00 | 692 24 | 95 |
| Clarke | 4 | 33 | 37 | 2,420 00 | 21,890 00 | 605 00 | 663 33 | 239 |
| Columbia | 1 | 33 | 34 | 480 00 | 23,107 50 | 480 00 | 700 22 | 66 |
| Cowlitz | 4 | 44 | 48 | 3,285 00 | 31,819 00 | 821 25 | 711 79 | 133 |
| Douglas | 9 | 83 | 92 | 6,455 00 | 52,501 50 | 717 22 | 632 54 | 145 |
| Ferry | 2 | 26 | 28 | 1,360 00 | 17,022 46 | 680 00 | 654 71 | 54 |
| Franklin | 1 | 33 | 34 | 900 00 | 24,687 50 | 900 00 | 748 10 | 72 |
| Garfield | 2 | 31 | 33 | 1,260 00 | 19,472 50 | 630 00 | 628 14 | 56 |
| Grant | 7 | 80 | 87 | 5,380 00 | 56,801 00 | 768 57 | 710 00 | 133 |
| Grays Harbor | ..... | 39 | 39 | ..... | 30,880 25 | ..... | 790 52 | 267 |
| Island | ..... | 16 | 16 | ..... | 10,985 00 | ..... | 683 43 | 48 |
| Jefferson | 2 | 23 | 25 | 1,385 00 | 15,795 69 | 667 50 | 686 76 | 61 |
| King | 2 | 46 | 48 | 2,000 00 | 36,510 50 | 1,000 00 | 793 70 | 1,700 |
| Kitsap | 2 | 20 | 22 | 1,620 00 | 14,135 50 | 810 00 | 706 77 | 182 |
| Kittitas | ..... | 60 | 60 | ..... | 51,050 10 | ..... | 850 83 | 156 |
| Klickitat | 6 | 72 | 78 | 4,420 00 | 48,390 00 | 736 66 | 672 08 | 126 |
| Lewis | 10 | 85 | 95 | 7,107 75 | 60,411 08 | 710 77 | 710 71 | 306 |
| Lincoln | 6 | 118 | 124 | 4,400 00 | 88,504 50 | 733 33 | 750 00 | 219 |
| Mason | 1 | 29 | 30 | 640 00 | 23,335 00 | 640 00 | 804 65 | 56 |
| Okanogan | 8 | 80 | 88 | 4,885 00 | 50,170 76 | 610 62 | 627 13 | 171 |
| Pacific | 1 | 24 | 25 | 855 00 | 17,517 50 | 855 00 | 729 90 | 140 |
| Pend Oreille | 3 | 25 | 28 | 2,455 00 | 18,755 00 | 818 33 | 750 20 | 60 |
| Pierce | 3 | 53 | 56 | 2,520 00 | 39,774 00 | 840 00 | 750 45 | 770 |
| San Juan | 2 | 16 | 18 | 1,315 00 | 10,795 00 | 657 50 | 674 68 | 30 |
| Skagit | ..... | 28 | 28 | ..... | 20,527 50 | ..... | 733 12 | 293 |
| Skamania | 1 | 19 | 20 | 765 00 | 13,180 00 | 765 00 | 693 68 | 44 |
| Snohomish | 3 | 47 | 50 | 2,565 00 | 35,133 00 | 855 00 | 747 61 | 476 |
| Spokane | 4 | 110 | 114 | 3,195 00 | 77,611 00 | 798 75 | 705 53 | 793 |
| Stevens | 7 | 93 | 100 | 4,401 00 | 62,931 50 | 628 71 | 676 88 | 207 |
| Thurston | 2 | 34 | 36 | 1,755 00 | 28,280 00 | 877 50 | 831 76 | 160 |
| Wahkiakum | 1 | 18 | 19 | 720 00 | 14,445 00 | 720 00 | 802 50 | 31 |
| Walla Walla | 1 | 41 | 42 | 900 00 | 30,971 50 | 900 00 | 755 40 | 237 |
| Whatcom | 2 | 25 | 27 | 1,845 00 | 18,738 00 | 922 50 | 751 32 | 332 |
| Whitman | 12 | 132 | 144 | 8,730 00 | 102,717 50 | 727 50 | 778 16 | 338 |
| Yakima | ..... | 43 | 43 | ..... | 32,056 95 | ..... | 745 51 | 374 |
| Totals | 120 | 1,841 | 1,961 | $86,563 75 | $1,328,512 29 | $721 36 | $721 62 | 9,154 |

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## TABLE III.—ENROLLMENT BY GRADES, 1918-19.

| COUNTIES | ENROLLMENT BY YEARS OF GRADES (Day Schools) | | | | | | | | | | | | Unclassified | EVENING SCHOOL ENROLLMENT | | No. Pupils Graduating From Eighth Grade | No. Pupils Attending Private Schools |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1st grade | 2nd grade | 3rd grade | 4th grade | 5th grade | 6th grade | 7th grade | 8th grade | 9th grade | 10th grade | 11th grade | 12th grade | | Element'ry Evening Schools | Secondary Evening Schools | | |
| Adams | 397 | 341 | 315 | 315 | 319 | 287 | 221 | 254 | 97 | 68 | 37 | 43 | ..... | ..... | ..... | 66 | ..... |
| Asotin | 228 | 202 | 179 | 196 | 195 | 198 | 155 | 133 | 111 | 74 | 72 | 37 | ..... | ..... | ..... | 59 | ..... |
| Benton | 336 | 249 | 253 | 281 | 279 | 248 | 257 | 219 | 141 | 107 | 87 | 65 | ..... | ..... | ..... | 124 | ..... |
| Chelan | 609 | 469 | 413 | 456 | 458 | 451 | 445 | 429 | 320 | 153 | 110 | 69 | ..... | ..... | ..... | 111 | 30 |
| Clallam | 338 | 279 | 249 | 263 | 257 | 222 | 143 | 183 | 135 | 62 | 48 | 33 | ..... | ..... | ..... | 124 | 18 |
| Clarke | 1,101 | 783 | 832 | 798 | 836 | 746 | 699 | 615 | 303 | 222 | 131 | 95 | ..... | ..... | ..... | 223 | 472 |
| Columbia | 219 | 167 | 147 | 147 | 163 | 177 | 143 | 157 | 61 | 50 | 40 | 30 | ..... | ..... | ..... | 27 | 9 |
| Cowlitz | 445 | 338 | 305 | 371 | 366 | 306 | 261 | 293 | 134 | 94 | 55 | 60 | ..... | ..... | ..... | 116 | 4 |
| Douglas | 452 | 303 | 250 | 280 | 282 | 290 | 231 | 256 | 79 | 24 | 35 | 21 | ..... | ..... | ..... | 57 | ..... |
| Ferry | 168 | 133 | 129 | 113 | 140 | 94 | 98 | 96 | 43 | 18 | 12 | 7 | ..... | ..... | ..... | 31 | ..... |
| Franklin | 172 | 142 | 138 | 175 | 186 | 139 | 85 | 153 | 79 | 37 | 27 | 20 | ..... | ..... | ..... | 34 | ..... |
| Garfield | 144 | 98 | 127 | 106 | 110 | 99 | 101 | 106 | 63 | 48 | 15 | 19 | ..... | ..... | ..... | 40 | 105 |
| Grant | 329 | 228 | 240 | 287 | 226 | 197 | 191 | 201 | 87 | 59 | 40 | 26 | ..... | ..... | ..... | 85 | ..... |
| Grays Harbor | 1,406 | 1,016 | 934 | 926 | 1,008 | 841 | 767 | 620 | 395 | 296 | 194 | 140 | ..... | ..... | ..... | 324 | 484 |
| Island | 175 | 139 | 121 | 158 | 165 | 118 | 150 | 119 | 39 | 15 | 15 | 12 | ..... | ..... | ..... | 67 | 1 |
| Jefferson | 166 | 152 | 132 | 148 | 122 | 138 | 136 | 88 | 53 | 36 | 33 | 27 | ..... | ..... | 30 | 53 | 4 |
| King | 9,261 | 7,084 | 7,082 | 6,423 | 6,544 | 6,606 | 5,329 | 4,386 | 3,753 | 2,368 | 1,609 | 1,239 | 972 | 1,448 | 5,485 | 2,817 | 5,762 |
| Kitsap | 962 | 665 | 651 | 723 | 694 | 707 | 491 | 538 | 198 | 98 | 73 | 51 | ..... | ..... | ..... | 351 | ..... |
| Kittitas | 633 | 502 | 479 | 529 | 503 | 451 | 405 | 303 | 228 | 167 | 84 | 87 | ..... | 75 | 274 | 141 | ..... |
| Klickitat | 343 | 232 | 220 | 271 | 246 | 235 | 218 | 221 | 141 | 68 | 46 | 40 | ..... | ..... | ..... | 99 | ..... |
| Lewis | 1,383 | 965 | 1,005 | 1,106 | 991 | 974 | 867 | 791 | 466 | 261 | 192 | 170 | ..... | ..... | ..... | 429 | ..... |
| Lincoln | 572 | 446 | 428 | 466 | 440 | 448 | 405 | 399 | 205 | 146 | 113 | 95 | ..... | ..... | ..... | 176 | 74 |
| Mason | 185 | 84 | 104 | 92 | 134 | 116 | 92 | 130 | 36 | 29 | 33 | 13 | ..... | ..... | ..... | 49 | 2 |
| Okanogan | 683 | 442 | 475 | 463 | 421 | 436 | 422 | 380 | 153 | 106 | 48 | 43 | ..... | ..... | ..... | 129 | 93 |
| Pacific | 571 | 427 | 428 | 435 | 432 | 353 | 295 | 241 | 155 | 102 | 56 | 54 | ..... | ..... | ..... | 115 | 6 |
| Pend Oreille | 220 | 164 | 184 | 146 | 162 | 143 | 133 | 121 | 48 | 32 | 20 | 17 | ..... | ..... | ..... | 50 | ..... |
| Pierce | 3,981 | 2,982 | 2,882 | 3,054 | 3,023 | 2,735 | 2,530 | 2,194 | 1,679 | 954 | 793 | 515 | ..... | 305 | 3,084 | 1,586 | 1,636 |
| San Juan | 118 | 75 | 71 | 72 | 102 | 68 | 61 | 90 | 27 | 20 | 10 | 8 | ..... | ..... | ..... | 30 | 30 |
| Skagit | 1,107 | 874 | 879 | 890 | 940 | 755 | 719 | 652 | 414 | 250 | 180 | 159 | ..... | ..... | 30 | 439 | ..... |
| Skamania | 98 | 68 | 72 | 67 | 82 | 73 | 59 | 52 | 22 | 14 | 18 | 7 | ..... | ..... | ..... | 14 | ..... |
| Snohomish | 1,977 | 1,515 | 1,619 | 1,583 | 1,450 | 1,465 | 1,412 | 1,118 | 885 | 546 | 337 | 335 | 63 | 151 | 327 | 674 | 251 |
| Spokane | 4,262 | 2,915 | 3,098 | 2,942 | 2,886 | 2,523 | 2,499 | 2,124 | 2,300 | 1,104 | 816 | 665 | 218 | 324 | 4,498 | 1,461 | 2,052 |
| Stevens | 737 | 496 | 599 | 580 | 590 | 538 | 546 | 524 | 199 | 127 | 92 | 64 | ..... | ..... | 35 | 182 | 87 |
| Thurston | 673 | 589 | 508 | 566 | 616 | 496 | 476 | 495 | 278 | 152 | 101 | 118 | ..... | 20 | 124 | 304 | 179 |
| Wahkiakum | 122 | 101 | 81 | 89 | 63 | 87 | 66 | 43 | 25 | 7 | ..... | 7 | ..... | ..... | ..... | 29 | 16 |
| Walla Walla | 741 | 589 | 656 | 638 | 719 | 604 | 601 | 468 | 453 | 229 | 203 | 143 | ..... | ..... | ..... | 298 | ..... |
| Whatcom | 1,521 | 1,146 | 1,129 | 1,204 | 1,196 | 1,105 | 895 | 964 | 749 | 503 | 349 | 296 | ..... | 23 | 408 | 512 | 691 |
| Whitman | 1,092 | 901 | 839 | 819 | 880 | 801 | 782 | 722 | 531 | 378 | 259 | 193 | ..... | ..... | ..... | 308 | 504 |
| Yakima | 2,253 | 1,539 | 1,507 | 1,500 | 1,440 | 1,252 | 1,148 | 976 | 671 | 426 | 286 | 232 | ..... | ..... | ..... | 589 | 646 |
| Totals | 40,206 | 29,840 | 29,700 | 29,678 | 29,606 | 26,611 | 24,534 | 21,859 | 15,841 | 9,559 | 6,669 | 5,248 | 1,253 | 2,346 | 14,244 | 12,823 | 13,156 |

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TABLE 4—GENERAL SCHOOL FUND, WARRANT ACCOUNT, 1918-19.

| COUNTIES | Outstanding at Beginning of School Year | Expense of General Control (Overhead Charges) | Expense of Instruction | | Expense of Operation of School Plant | Expense of Maintenance of School Plant |
|---|---|---|---|---|---|---|
| | | | Teachers' Salaries | Other Expense of Instruction | | |
| Adams | $7,817 58 | $10,457 74 | $119,105 44 | $5,452 27 | $19,853 55 | $10,585 47 |
| Asotin | 6,081 13 | 4,461 72 | 54,636 58 | 2,536 13 | 8,207 49 | 2,845 26 |
| Benton | 15,424 40 | 8,462 04 | 84,752 53 | 8,750 19 | 16,441 07 | 6,211 10 |
| Chelan | 7,825 82 | 10,931 28 | 146,397 91 | 7,124 95 | 28,038 97 | 12,947 62 |
| Clallam | 10,996 14 | 4,195 43 | 77,115 40 | 5,644 95 | 11,081 57 | 7,148 96 |
| Clarke | 49,859 35 | 11,796 62 | 197,114 05 | 7,083 77 | 28,836 87 | 11,266 60 |
| Columbia | 5,688 85 | 3,497 66 | 60,914 57 | 5,209 16 | 7,629 29 | 5,189 74 |
| Cowlitz | 25,047 68 | 8,670 28 | 106,597 00 | 6,082 24 | 16,536 33 | 8,222 70 |
| Douglas | 41,426 23 | 2,528 49 | 99,735 68 | 4,849 16 | 15,347 87 | 10,894 64 |
| Ferry | 8,687 16 | 1,000 00 | 37,130 25 | 1,148 25 | 4,801 92 | 1,438 28 |
| Franklin | 12,787 27 | 3,905 32 | 58,815 71 | 3,065 68 | 12,949 06 | 3,237 56 |
| Garfield | 3,008 10 | 492 20 | 38,898 71 | 748 05 | 5,116 81 | 3,675 51 |
| Grant | 74,886 29 | 3,391 60 | 106,191 22 | 7,217 58 | 19,216 91 | 6,097 58 |
| Grays Harbor | 23,278 81 | 19,701 69 | 270,671 64 | 21,445 33 | 47,984 75 | 19,251 83 |
| Island | 6,488 34 | 560 37 | 35,722 72 | 1,416 19 | 4,879 02 | 2,958 22 |
| Jefferson | 3,206 19 | 3,217 81 | 48,344 00 | 3,165 54 | 6,053 60 | 3,046 90 |
| King | 181,071 53 | 143,921 49 | 2,309,334 60 | 399,087 13 | 433,596 97 | 151,214 46 |
| Kitsap | 54,370 06 | 2,846 85 | 146,008 49 | 7,787 96 | 21,345 98 | 13,088 60 |
| Kittitas | 64,105 09 | 12,111 47 | 149,076 35 | 11,231 39 | 23,777 70 | 14,751 57 |
| Klickitat | 36,228 30 | 4,790 81 | 95,111 65 | 2,634 75 | 11,504 33 | 6,045 20 |
| Lewis | 78,801 45 | 20,064 23 | 260,568 70 | 18,902 13 | 40,116 79 | 15,082 05 |
| Lincoln | 6,940 85 | 19,908 00 | 188,519 60 | 6,586 57 | 27,247 47 | 13,231 35 |
| Mason | 3,681 28 | 4,091 62 | 48,669 86 | 2,252 29 | 4,205 23 | 3,571 85 |
| Okanogan | 69,198 06 | 14,440 98 | 123,826 48 | 4,016 21 | 19,827 40 | 10,500 94 |
| Pacific | 37,914 31 | 6,775 13 | 128,909 22 | 8,015 58 | 22,554 99 | 5,774 90 |
| Pend Oreille | 11,803 20 | 1,122 23 | 50,633 88 | 3,470 38 | 9,128 35 | 2,564 13 |
| Pierce | 134,014 37 | 45,826 62 | 759,137 64 | 158,898 70 | 159,811 49 | 76,966 49 |
| San Juan | 7,001 92 | 310 31 | 23,257 24 | 712 34 | 2,369 25 | 1,648 97 |
| Skagit | 24,752 39 | 18,982 00 | 226,904 38 | 12,103 42 | 34,843 89 | 22,256 96 |
| Skamania | 20,105 58 | 2,045 34 | 30,982 20 | 1,888 33 | 5,139 64 | 2,904 14 |
| Snohomish | 154,414 09 | 29,926 61 | 461,600 88 | 32,474 22 | 85,626 38 | 24,792 29 |
| Spokane | 27,789 92 | 34,440 40 | 1,015,080 77 | 73,018 32 | 190,731 53 | 59,803 81 |
| Stevens | 108,440 31 | 7,095 58 | 151,550 94 | 5,908 27 | 19,379 15 | 9,587 65 |
| Thurston | 3,975 97 | 7,385 09 | 152,549 10 | 7,607 70 | 23,425 32 | 8,775 54 |
| Wahkiakum | 11,160 28 | 707 49 | 24,090 95 | 1,629 81 | 3,129 10 | 651 66 |
| Walla Walla | 37,330 72 | 15,543 00 | 226,690 06 | 14,569 35 | 49,579 80 | 13,710 70 |
| Whatcom | 164,221 55 | 22,093 65 | 341,883 03 | 18,515 86 | 48,562 70 | 12,772 04 |
| Whitman | 32,701 58 | 29,167 36 | 335,296 33 | 9,051 21 | 56,785 72 | 29,316 99 |
| Yakima | 23,218 62 | 26,668 96 | 365,127 21 | 24,206 79 | 68,368 71 | 23,921 21 |
| Totals | $1,595,252 22 | $572,826 42 | $9,150,854 22 | $915,434 60 | $1,613,283 41 | $637,901 42 |

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**TABLE 4—GENERAL SCHOOL FUND, WARRANT ACCOUNT, 1918-19.**

| COUNTIES | Expense Auxiliary Agencies | Miscellaneous Expenses | Outlays (Capital Acquisition and Construction | Total | Redeemed | Balance Outstanding June 30, 1919 |
|---|---|---|---|---|---|---|
| Adams | $4,991 60 | $260 35 | $14,195 70 | $192,719 70 | $128,289 00 | $64,430 70 |
| Asotin | 4,255 62 | 29 90 | 5,467 35 | 88,720 18 | 70,367 71 | 18,352 47 |
| Benton | 29,482 28 | 784 38 | 2,021 65 | 172,339 64 | 94,475 58 | 77,854 06 |
| Chelan | 9,403 39 | 199 88 | 6,767 15 | 229,696 97 | 219,043 42 | 10,593 55 |
| Clallam | 8,070 34 | 502 58 | 6,656 48 | 131,411 85 | 115,023 01 | 16,388 84 |
| Clarke | 15,022 26 | 951 08 | 8,082 26 | 329,962 80 | 241,649 86 | 88,312 94 |
| Columbia | 865 64 | ..... | 3,417 18 | 92,412 09 | 82,189 71 | 10,222 38 |
| Cowlitz | 6,501 40 | ..... | 5,967 21 | 183,644 79 | 145,676 56 | 37,968 23 |
| Douglas | 5,158 50 | ..... | 2,118 81 | 182,059 38 | 110,761 09 | 71,298 29 |
| Ferry | 1,199 75 | 3 00 | 848 50 | 56,353 06 | 44,787 37 | 11,565 69 |
| Franklin | 3,872 10 | 726 48 | 1,046 25 | 100,405 43 | 88,645 21 | 11,760 22 |
| Garfield | 39 30 | ..... | 761 20 | 52,739 98 | 47,271 20 | 5,468 78 |
| Grant | 9,534 27 | 25 22 | 3,779 46 | 229,889 08 | 128,794 95 | 101,044 13 |
| Grays Harbor | 23,561 61 | 356 10 | 36,242 94 | 462,495 20 | 370,440 46 | 92,054 74 |
| Island | 420 50 | 131 48 | ..... | 52,576 84 | 45,751 45 | 6,825 39 |
| Jefferson | 7,236 30 | 247 52 | 388 64 | 74,908 50 | 71,108 17 | 3,800 33 |
| King | 84,240 20 | 139,775 21 | 42,357 85 | 3,889,599 44 | 3,591,096 53 | 298,502 91 |
| Kitsap | 1,016 29 | 688 16 | 36,359 69 | 283,462 03 | 219,744 66 | 63,717 37 |
| Kittitas | 2,489 44 | 80 07 | 4,998 93 | 281,622 01 | 224,198 10 | 57,423 91 |
| Klickitat | 6,777 76 | ..... | 16,806 36 | 179,959 66 | 139,784 49 | 40,175 17 |
| Lewis | 19,135 44 | 173 22 | 14,334 34 | 467,178 35 | 373,498 65 | 93,679 70 |
| Lincoln | 2,274 36 | 108 76 | 6,247 86 | 271,064 87 | 215,398 19 | 55,166 68 |
| Mason | 6,298 69 | 33 73 | 6,122 62 | 73,957 17 | 72,061 07 | 1,896 10 |
| Okanogan | 7,164 13 | 832 48 | 3,044 81 | 252,851 44 | 157,000 35 | 95,851 09 |
| Pacific | 17,089 78 | 457 10 | 18,397 25 | 246,188 96 | 175,318 07 | 70,870 89 |
| Pend Oreille | 1,534 25 | 104 64 | 2,372 52 | 82,733 58 | 71,343 74 | 11,389 84 |
| Pierce | 41,138 98 | 183 50 | 12,446 04 | 1,388,424 33 | 1,309,696 76 | 78,727 57 |
| San Juan | 6,653 55 | 15 00 | 50 06 | 41,018 64 | 31,132 42 | 9,886 22 |
| Skagit | 13,856 93 | 1,510 40 | 16,393 08 | 371,603 45 | 345,467 57 | 26,135 88 |
| Skamania | 193 84 | ..... | 325 65 | 63,485 22 | 49,340 63 | 14,144 59 |
| Snohomish | 34,942 89 | 535 28 | 29,052 04 | 853,364 68 | 615,754 43 | 237,610 25 |
| Spokane | 34,830 94 | 1,315 71 | 161,059 21 | 1,598,021 10 | 1,482,342 33 | 115,678 77 |
| Stevens | 9,959 88 | ..... | 5,118 14 | 317,084 92 | 215,302 30 | 101,732 62 |
| Thurston | 17,404 71 | 1,238 91 | 35,759 60 | 258,121 94 | 252,356 25 | 5,765 69 |
| Wahkiakum | 1,693 86 | ..... | 755 83 | 43,818 98 | 29,576 16 | 14,242 82 |
| Walla Walla | 7,046 25 | 662 27 | 15,623 92 | 380,756 07 | 360,378 20 | 20,377 87 |
| Whatcom | 18,090 07 | 1,408 09 | 15,889 92 | 643,436 91 | 497,023 83 | 146,413 08 |
| Whitman | 6,643 32 | 238 84 | 22,909 93 | 522,061 78 | 437,917 58 | 84,144 20 |
| Yakima | 9,641 93 | 7,945 58 | 25,608 80 | 574,697 81 | 539,481 32 | 35,216 49 |
| Totals | $479,732 40 | $161,523 92 | $589,870 17 | $15,716,678 78 | $13,409,988 38 | $2,306,690 40 |

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## TABLE 5—GENERAL SCHOOL FUND, CASH RECEIPTS, 1918-19.

| COUNTIES | Balance at Beginning of School Year | State Apportionment | County Apportionment | Special Taxes | Sale of Bonds to Take Up Warrants | From Other Sources | Transferred From Other Districts or Funds | Total |
|---|---|---|---|---|---|---|---|---|
| Adams | $22,973 24 | $31,405 13 | $27,755 79 | $103,221 51 | ..... | $3,455 09 | $422 02 | $189,232 78 |
| Asotin | 11,704 02 | 21,146 29 | 18,960 19 | 36,319 84 | ..... | 744 60 | 49 47 | 88,924 41 |
| Benton | 23,891 23 | 27,689 57 | 24,070 75 | 92,858 36 | ..... | 2,823 76 | 602 60 | 171,916 27 |
| Chelan | 31,875 18 | 48,242 75 | 49,918 97 | 117,474 68 | ..... | 3,553 39 | 2,271 37 | 253,336 34 |
| Clallam | 24,230 23 | 24,074 26 | 22,313 06 | 72,641 51 | ..... | 457 93 | 3,435 90 | 147,152 89 |
| Clarke | 47,961 56 | 65,943 54 | 65,014 43 | 124,343 18 | ..... | 641 73 | 26,336 15 | 330,240 64 |
| Columbia | 16,039 00 | 16,636 92 | 12,969 37 | 49,673 43 | ..... | 348 52 | 105 93 | 95,775 17 |
| Cowlitz | 86,051 41 | 41,636 69 | 37,967 81 | 80,379 31 | ..... | 1,449 40 | 4,056 79 | 201,543 41 |
| Douglas | 37,600 23 | 29,323 17 | 28,407 71 | 78,764 21 | ..... | 2,556 61 | 4,623 88 | 181,275 81 |
| Ferry | 8,102 33 | 11,311 47 | 11,039 00 | 22,086 57 | ..... | 3,349 35 | 78 06 | 55,966 78 |
| Franklin | 12,787 27 | 15,740 61 | 20,463 27 | 98,301 22 | ..... | 983 59 | 2,267 71 | 150,493 67 |
| Garfield | 11,547 69 | 14,514 65 | 13,210 14 | 26,223 07 | ..... | 390 40 | 286 59 | 66,172 54 |
| Grant | 70,440 12 | 28,504 14 | 23,767 51 | 90,109 56 | ..... | 3,827 00 | 1,626 62 | 218,274 95 |
| Grays Harbor | 124,402 97 | 95,241 72 | 87,570 17 | 190,982 85 | ..... | 1,659 79 | 5,555 29 | 505,362 79 |
| Island | 9,168 47 | 14,874 65 | 10,615 67 | 19,055 90 | ..... | 388 78 | 298 03 | 54,401 50 |
| Jefferson | 31,646 59 | 17,234 91 | 17,481 56 | 41,462 69 | ..... | 1,346 86 | 363,77 | 109,536 38 |
| King | 253,983 03 | 731,263 42 | 728,385 57 | 2,091,996 47 | ..... | 155,131 67 | 799 28 | 3,961,558 44 |
| Kitsap | 48,895 69 | 55,941 98 | 36,192 11 | 116,172 63 | ..... | 11,709 47 | 1,016 81 | 269,928 69 |
| Kittitas | 46,747 36 | 51,351 43 | 48,314 43 | 119,145 88 | ..... | 3,122 34 | 2,742 44 | 271,423 79 |
| Klickitat | 25,134 24 | 28,030 61 | 28,969 61 | 91,528 73 | ..... | 410 40 | 2,510 98 | 176,584 57 |
| Lewis | 36,864 59 | 108,647 78 | 100,074 97 | 178,275 95 | ..... | 2,943 17 | 7,510 08 | 434,316 54 |
| Lincoln | 55,875 74 | 55,032 99 | 50,790 19 | 148,613 28 | ..... | 646 36 | 1,655 03 | 312,613 59 |
| Mason | 19,629 50 | 14,377 86 | 13,940 73 | 42,143 52 | ..... | 3,589 50 | 2,562 85 | 96,243 96 |
| Okanogan | 24,164 24 | 42,711 19 | 39,840 91 | 83,707 92 | ..... | 1,163 38 | 5,940 91 | 197,528 55 |
| Pacific | 85,318 95 | 40,014 80 | 38,509 97 | 96,063 61 | ..... | 268 69 | 218 56 | 260,394 58 |
| Pend Oreille | 19,062 08 | 15,191 69 | 15,605 73 | 41,566 30 | ..... | 1,843 18 | 138 79 | 93,407 77 |
| Pierce | 247,237 78 | 299,381 23 | 296,203 25 | 652,852 33 | ..... | 18,139 32 | 22,999 40 | 1,536,813 31 |
| San Juan | 3,988 08 | 9,241 27 | 7,521 22 | 11,829 96 | $525 00 | 478 69 | 1,519 50 | 35,113 72 |
| Skagit | 98,684 40 | 87,089 12 | 79,472 12 | 171,949 89 | ..... | 4,316 04 | 9,057 55 | 450,569 12 |
| Skamania | 2,610 25 | 8,850 88 | 13,133 67 | 28,176 87 | ..... | 17,082 82 | 1,378 61 | 71,233 10 |
| Snohomish | 115,027 00 | 161,599 70 | 152,961 59 | 320,306 08 | ..... | 8,808 89 | 40,064 60 | 798,767 86 |
| Spokane | 348,472 21 | 349,666 81 | 318,474 82 | 809,120 90 | 3,000 00 | 23,749 21 | 6,162 98 | 1,858 646 93 |
| Stevens | 40,764 26 | 59,351 87 | 45,557 29 | 117,339 60 | ..... | 7,761 89 | 562 03 | 271,336 94 |
| Thurston | 64,162 55 | 56,264 16 | 60,109 47 | 104,906 03 | ..... | 9,132 91 | 4,665 57 | 299,240 69 |
| Wahkiakum | 10,736 52 | 8,340 68 | 5,733 08 | 14,073 30 | ..... | 10 00 | 341 86 | 39,235 44 |
| Walla Walla | 97,841 77 | 75,961 60 | 63,837 52 | 195,776 61 | ..... | 3,947 95 | 9,832 27 | 447,197 72 |
| Whatcom | 116,821 48 | 138,109 39 | 120,442 56 | 237,629 96 | ..... | 5,765 96 | 8,785 46 | 627,554 81 |
| Whitman | 107,519 49 | 102,791 67 | 94,228 76 | 257,261 03 | ..... | 16,351 63 | ..... | 578,152 58 |
| Yakima | 85,035 53 | 139,557 18 | 135,675 27 | 260,246 10 | ..... | 7,585 65 | 4,523 83 | 632,623 56 |
| Totals | $2,475,008 28 | $3,142,269 69 | $2,965,500 29 | $7,434,531 84 | $3,525 00 | $331,885 92 | $187,371 57 | $16,540,092 59 |

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## TABLE 6—GENERAL SCHOOL FUND, CASH DISBURSEMENTS, 1918-19.

| COUNTIES | Warrants Redeemed | Interest Paid on Warrants | Interest Paid on Bonds | Transfers to Other Districts | Total Disbursements | Balance on Hand June 30, 1919, Close of School Year |
|---|---|---|---|---|---|---|
| Adams | $128,289 00 | $1,397 57 | ..... | $5,439 80 | $135,126 37 | $54,106 41 |
| Asotin | 70,367 71 | 10 57 | ..... | 25 10 | 70,403 38 | 18,521 06 |
| Benton | 94,445 58 | 1,357 14 | ..... | 602 60 | 96,405 32 | 75,510 95 |
| Chelan | 219,043 42 | 873 23 | ..... | 740 92 | 220,657 57 | 32,678 77 |
| Clallam | 114,001 52 | 1,086 01 | ..... | 1,789 03 | 116,876 56 | 30,276 33 |
| Clarke | 241,139 08 | 4,389 15 | ..... | 27,047 76 | 272,566 94 | 57,673 70 |
| Columbia | 82,183 66 | ..... | ..... | 1,906 00 | 84,089 66 | 11,685 51 |
| Cowlitz | 145,676 56 | 2,481 78 | ..... | 815 75 | 148,974 09 | 52,569 32 |
| Douglas | 110,756 09 | 2,637 61 | ..... | 4,142 75 | 117,536 45 | 63,739 36 |
| Ferry | 44,588 37 | 1,130 79 | ..... | 10 54 | 45,729 70 | 10,237 06 |
| Franklin | 97,453 40 | 1,497 30 | 2,112 00 | 20,688 94 | 121,751 64 | 28,742 03 |
| Garfield | 47,271 20 | 505 43 | ..... | 83 44 | 47,860 07 | 18,312 47 |
| Grant | 128,660 83 | 4,998 73 | ..... | 2,678 22 | 136,332 78 | 81,942 17 |
| Grays Harbor | 370,440 46 | 3,573 11 | 212 79 | 6,655 30 | 380,886 66 | 124,476 13 |
| Island | 45,751 45 | 450 50 | 146 49 | 500 00 | 46,848 44 | 7,553 06 |
| Jefferson | 71,105 17 | 322 86 | ..... | 8 21 | 71,436 24 | 33,100 14 |
| King | 3,591,096 53 | 20,467 85 | ..... | 1,720 72 | 3,613,285 10 | 348,273 34 |
| Kitsap | 219,744 16 | 3,797 19 | 5,308 66 | 1,007 34 | 229,857 35 | 40,071 34 |
| Kittitas | 222,919 35 | 5,006 36 | 29 25 | 2,305 34 | 230,261 30 | 41,162 49 |
| Klickitat | 139,606 94 | 3,741 37 | ..... | 1,227 21 | 144,645 52 | 31,989 05 |
| Lewis | 373,436 80 | 7,098 19 | ..... | 1,532 60 | 382,067 59 | 52,248 95 |
| Lincoln | 215,898 19 | 2,043 71 | 2,242 57 | 681 24 | 220,865 71 | 91,747 88 |
| Mason | 72,061 07 | 356 88 | 1,026 68 | 1,962 70 | 75,427 33 | 20,816 63 |
| Okanogan | 157,000 35 | 5,316 36 | ..... | 1,447 06 | 163,763 77 | 33,764 78 |
| Pacific | 175,258 07 | 2,578 59 | ..... | 114 34 | 177,950 99 | 82,443 59 |
| Pend Oreille | 71,343 74 | 1,071 02 | 416 45 | 137 37 | 72,968 58 | 20,439 19 |
| Pierce | 1,309,374 79 | 8,266 52 | ..... | 2,314 66 | 1,319,954 97 | 216,858 34 |
| San Juan | 31,132 42 | 658 11 | ..... | 1,513 99 | 33,304 52 | 1,809 20 |
| Skagit | 345,467 57 | 2,391 40 | ..... | 2,285 20 | 350,144 17 | 100,424 96 |
| Skamania | 49,340 68 | 1,811 10 | ..... | 344 52 | 50,996 25 | 20,236 85 |
| Snohomish | 615,754 43 | 10,586 64 | ..... | 20,618 78 | 646,959 85 | 151,808 01 |
| Spokane | 1,482,147 75 | 8,785 58 | ..... | 8,549 32 | 1,499 482 60 | 359,214 33 |
| Stevens | 215,302 30 | 9,408 20 | 1,096 50 | 247 42 | 226,049 42 | 45,287 52 |
| Thurston | 252,356 25 | 259 59 | ..... | 194 63 | 252,804 47 | 46,436 22 |
| Wahkiakum | 29,576 16 | 721 01 | ..... | 469 83 | 30,767 00 | 3,468 44 |
| Walla Walla | 360,278 20 | 2,708 65 | ..... | 491 37 | 363,478 22 | 83,719 50 |
| Whatcom | 497,123 83 | 9,658 67 | ..... | 10,177 81 | 516,960 31 | 110,594 50 |
| Whitman | 437,097 08 | 5,027 76 | ..... | 463 04 | 442,577 88 | 135,574 70 |
| Yakima | 539,221 72 | 2,331 77 | ..... | 3,779 94 | 545,333 43 | 87,290 13 |
| Totals | $13,413,603 28 | $140,242 24 | $12,591 89 | $136,811 29 | $13,703,338 20 | $2,886 754 80 |

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## TABLE 7—BUILDING FUND, CASH ACCOUNT, 1918-19.

| COUNTIES | Balance July 1, 1918 | Received Sale of Bonds | Taxes | From Miscellaneous | Transfers | Total | Warrants Redeemed | Interest on Warrants | Transfers | Total | Balance June 30, 1919 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Adams | | | | | | | | | | | |
| Asotin | $650 00 | | | | | $650 00 | $650 00 | | | $650 00 | |
| Benton | 48 96 | | | | | 48 96 | | | | | $48 96 |
| Chelan | 1,588 69 | | $166 65 | | $41 07 | 1,796 41 | 1,765 65 | $28 17 | $2 59 | 1,796 41 | |
| Clallam | 1,731 92 | $12,000 00 | 68 04 | | | 13,799 96 | 11,669 25 | | 1,489 26 | 13,158 51 | 641 45 |
| Clarke | | 35,000 00 | | $2,610 00 | | 37,610 00 | 35,000 00 | 1,328 49 | | 36,328 49 | 1,281 51 |
| Columbia | | | | | | | | | | | |
| Cowlitz | | | | | | | | | | | |
| Douglas | 7,437 15 | | | 5,530 09 | | 12,967 24 | 8,344 00 | | 998 86 | 9,342 86 | 3,624 38 |
| Ferry | | | | | | | | | | | |
| Franklin | 72 50 | | | | | 72 50 | 30 96 | | 41 54 | 72 50 | |
| Garfield | | | | | | | | | | | |
| Grant | 3,634 95 | | | | | 3,634 95 | | | | | 3,634 95 |
| Grays Harbor | 1,821 26 | | 80 36 | | 1,741 80 | 3,643 42 | 1,361 06 | 293 07 | 1,407 88 | 3,062 01 | 581 41 |
| Island | | | | | | | | | | | |
| Jefferson | | | 739 19 | 30 66 | | 769 85 | 664 37 | 82 54 | | 746 91 | 22 94 |
| King | 418,280 30 | 32,000 00 | | 8,589 63 | | 458,869 93 | 260,030 34 | | 538 87 | 260,569 21 | 198,300 72 |
| Kitsap | 1,071 02 | 23,200 00 | | | | 24,271 02 | 22,897 78 | | | 22,897 78 | 1,373 24 |
| Kittitas | | | | | | | | | | | |
| Klickitat | 17,678 31 | 67,793 23 | | 0 39 | | 85,471 93 | 32,962 33 | | 121 54 | 33,083 87 | 52,388 06 |
| Lewis | 569 25 | 2,500 00 | 12,629 33 | | | 15,698 58 | 13,793 80 | 540 87 | | 14,334 67 | 1,363 91 |
| Lincoln | 788 76 | 2,200 00 | | 375 06 | | 3,353 82 | 2,357 62 | 40 21 | 955 99 | 3,353 82 | |
| Mason | | | | | | | | | | | |
| Okanogan | 3,237 08 | | | | | 3,237 08 | 1,328 77 | | 219 43 | 1,548 20 | 1,688 88 |
| Pacific | 319 13 | | 5 21 | 79 05 | | 403 39 | 76 00 | 10 62 | | 86 62 | 316 77 |
| Pend Oreille | 1,042 51 | | | 11 38 | | 1,053 89 | | | 17 75 | 17 75 | 1,036 14 |
| Pierce | 31,606 89 | 69,700 00 | 83,229 13 | 7,084 85 | | 191,620 87 | 107,276 42 | 5,214 41 | | 112,490 83 | 79,130 04 |
| San Juan | 1,005 51 | | | | | 1,005 51 | 1,000 00 | 5 51 | | 1,005 51 | |
| Skagit | 10,305 34 | | 8,292 22 | 789 90 | | 19,387 46 | 17,903 34 | 329 45 | 585 18 | 18,817 97 | 569 49 |
| Skamania | 1,841 34 | | | | 471 60 | 2,312 94 | | | 352 17 | 352 17 | 1,960 77 |
| Snohomish | 14,649 32 | | | | | 14,649 32 | 4,098 30 | 7 25 | | 4,100 55 | 10,548 77 |
| Spokane | 15,068 55 | | | | 5,000 00 | 20,068 55 | | | | | 20,068 55 |
| Stevens | 2,290 61 | 1,500 00 | 4 71 | | | 3,795 32 | 3,601 29 | | 4 71 | 3,606 00 | 189 32 |
| Thurston | 45,898 57 | 25,000 00 | | | | 70,898 57 | 67,398 57 | | 3,500 00 | 70,898 57 | |
| Wahkiakum | 83 69 | | | | | 83 69 | | | | | 83 69 |
| Walla Walla | 60 23 | 3,820 00 | | | | 3,880 23 | 3,989 42 | | | 3,989 42 | 109 19 |
| Whatcom | 4,570 11 | | 249 30 | | 125 10 | 4,944 51 | 2,888 86 | 227 92 | 1,841 73 | 4,988 51 | 6 00 |
| Whitman | 36,926 79 | | 4,083 42 | 0 10 | 490 62 | 41,450 33 | 8,455 66 | 9 34 | 1,366 23 | 9,831 23 | 31,619 10 |
| Yakima | 29,011 71 | 10,800 00 | | | 334 55 | 40,146 26 | 39,008 06 | | | 39,008 06 | 1,138 20 |
| Totals | $653,279 85 | $285,513 23 | $109,497 56 | $25,101 11 | $8,204 74 | $1,081,596 49 | $648,526 85 | $8,117 85 | $13,443 73 | $670,088 43 | $ 411,508 06 |

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**TABLE 8—BUILDING FUND, WARRANT ACCOUNT, 1918-19.**

| COUNTIES | Outstanding July 1, 1918 | Issued | Total | Redeemed | Outstanding June 30, 1919 |
|---|---|---|---|---|---|
| Adams | | | | | |
| Asotin | | $650 00 | $650 00 | $650 00 | |
| Benton | | | | | |
| Chelan | $126 55 | 1,638 53 | 1,765 08 | 1,765 08 | |
| Clallam | | 11,669 25 | 11,669 25 | 11,669 25 | |
| Clarke | 2,610 00 | 35,000 00 | 37,610 00 | 36,328 49 | $1,281 51 |
| Columbia | | | | | |
| Cowlitz | | | | | |
| Douglas | | 8,319 59 | 8,319 59 | 7,078 33 | 1,241 26 |
| Ferry | | | | | |
| Franklin | | 30 96 | 30 96 | 30 96 | |
| Garfield | | | | | |
| Grant | | | | | |
| Grays Harbor | 1,884 78 | | 1,884 78 | 1,361 06 | 523 72 |
| Island | | | | | |
| Jefferson | 884 37 | | 884 37 | 664 37 | 220 00 |
| King | | 260,571 49 | 260,571 49 | 260,030 34 | 541 15 |
| Kitsap | | 22,897 78 | 22,897 78 | 22,897 78 | |
| Kittitas | | | | | |
| Klickitat | 731 78 | 32,230 55 | 32,962 33 | 32,962 33 | |
| Lewis | | 20,999 12 | 20,999 12 | 13,793 80 | 7,205 32 |
| Lincoln | 717 00 | 2,022 77 | 2,739 77 | 2,357 62 | 382 15 |
| Mason | | | | | |
| Okanogan | 206 00 | 1,122 77 | 1,328 77 | 1,328 77 | |
| Pacific | 76 00 | | 76 00 | 76 00 | |
| Pend Oreille | | | | | |
| Pierce | 46,596 40 | 89,470 92 | 136,067 32 | 107,276 42 | 28,790 90 |
| San Juan | | 1,000 00 | 1,000 00 | 1,000 00 | |
| Skagit | | 23,536 10 | 23,536 10 | 17,903 34 | 5,632 76 |
| Skamania | | | | | |
| Snohomish | 1,884 25 | 2,218 30 | 4,102 55 | 4,093 30 | 9 25 |
| Spokane | | | | | |
| Stevens | | 3,601 29 | 3,601 29 | 3,601 29 | |
| Thurston | | 67,398 57 | 67,398 57 | 67,398 57 | |
| Wahkiakum | | | | | |
| Walla Walla | | 3,820 00 | 3,820 00 | 3,820 00 | |
| Whatcom | 908 00 | 1,971 86 | 2,874 86 | 2,874 86 | |
| Whitman | 267 91 | 8,187 85 | 8,455 66 | 8,455 66 | |
| Yakima | 300 00 | 39,208 06 | 39,508 06 | 38,008 06 | 500 00 |
| Totals | $57,187 94 | $637,565 76 | $694,753 70 | $648,425 68 | $46,328 02 |

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**TABLE 9—BOND ACCOUNT, 1918-19.**

| COUNTIES | Bonds Outstanding at Beginning of School Year | Bonds Issued | Total | Bonds Paid | Balance Outstanding |
|---|---|---|---|---|---|
| Adams | $131,000 00 | ..... | $131,000 00 | 0$13,500 00 | $117,500 0 |
| Asotin | 86,100 00 | $650 00 | 86,750 00 | 3,100 00 | 83,650 00 |
| Benton | 221,250 00 | ..... | 221,250 00 | 750 00 | 220,500 00 |
| Chelan | 336,550 00 | ..... | 336,550 00 | 23,070 00 | 313,480 00 |
| Clallam | 120,000 00 | 12,000 00 | 132,000 00 | 500 00 | 131,500 00 |
| Clarke | 252 077 05 | ..... | 252,077 05 | 8,122 05 | 243 955 00 |
| Columbia | 24,000 00 | ..... | 24,000 00 | 3,000 00 | 21,000 0o |
| Cowlitz | 69,900 00 | ..... | 69,900 00 | 6,100 00 | 63,800 00 |
| Douglas | 95,800 00 | 1,500 00 | 97,300 00 | 6,700 00 | 90,600 00 |
| Ferry | 66,200 00 | ..... | 66,200 00 | 200 00 | 66,000 00 |
| Franklin | 113,100 00 | ..... | 113,100 00 | 950 00 | 112,150 00 |
| Garfield | 33,200 00 | ..... | 33,200 00 | 2,450 00 | 30,750 00 |
| Grant | 124,550 00 | ..... | 124,550 00 | 6,600 00 | 117,950 00 |
| Grays Harbor | 649,335 75 | ..... | 649,335 75 | 10,725 75 | 638,610 00 |
| Island | 27,186 00 | ..... | 27,186 00 | 2,800 00 | 24,386 00 |
| Jefferson | 127,689 75 | ..... | 127,689 75 | 2,000 00 | 125,689 75 |
| King | 6,813,900 00 | 32,000 00 | 6,845,900 00 | 156,100 00 | 6,689,800 00 |
| Kitsap | 101,490 00 | 23,200 00 | 124,690 00 | 10,600 00 | 114,090 00 |
| Kittitas | 181,000 00 | ..... | 181,000 00 | ..... | 181,000 00 |
| Klickitat | 84,550 00 | 67,796 23 | 152,343 23 | 13,350 00 | 138,993 23 |
| Lewis | 237,365 85 | 2,500 00 | 239,865 85 | 31,800 00 | 208,065 8b |
| Lincoln | 235,910 00 | 2,200 00 | 238,110 00 | 13,900 00 | 224,210 00 |
| Mason | 23,250 00 | ..... | 23,250 00 | 2,950 00 | 20,300 00 |
| Okanogan | 170,875 00 | 1,600 00 | 172,475 00 | 11,200 00 | 151,275 00 |
| Pacific | 251,800 00 | ..... | 251,800 00 | 21,000 00 | 230,800 00 |
| Pend Oreille | 93,000 00 | ..... | 93,000 00 | 3,000 00 | 90,000 00 |
| Pierce | 1,234,442 00 | 65,200 00 | 1,299,642 00 | 33,950 00 | 1,265,692 00 |
| San Juan | 17,850 00 | 525 00 | 18,375 00 | 1,200 00 | 17,175 00 |
| Skagit | 162,750 00 | ..... | 162,750 00 | 19,575 00 | 143,175 00 |
| Skamania | 33,900 00 | 16,200 00 | 50,100 00 | 5,300 00 | 44,800 00 |
| Snohomish | 747,200 00 | ..... | 747,200 00 | 68,300 00 | 678,900 00 |
| Spokane | 2,769,600 00 | 3,000 00 | 2,772,600 00 | 150,700 00 | 2,621 900 00 |
| Stevens | 111,050 00 | 1,500 00 | 112,550 00 | 13,250 00 | 99,300 00 |
| Thurston | 186,350 00 | 25,000 00 | 211,350 00 | 9,700 00 | 201,650 00 |
| Wahkiakum | 18,600 00 | ..... | 18,600 00 | 1,050 00 | 17,550 00 |
| Walla Walla | 645,700 00 | 3,200 00 | 648,900 00 | 39,500 00 | 609,400 00 |
| Whatcom | 376,225 00 | ..... | 376,225 00 | 25,500 00 | 350 725 00 |
| Whitman | 473,639 00 | ..... | 473,639 00 | 37,100 00 | 436,539 00 |
| Yakima | 742,985 00 | 10,800 00 | 753,785 00 | 59,300 00 | 694,485 00 |
| Totals | $18,190,770 40 | $269,468 23 | $18,460,238 63 | $818,892 80 | $17,641,345 83 |

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## TABLE 10—BOND REDEMPTION FUND, 1918-19.

| COUNTIES | Cash on Hand Beginning of School Year | Received From Taxation | Transfers | Earnings on Investments | Total | Bonds Paid | Bond Interest Paid | Transfers | Total | Balance June 30, 1919 |
|---|---|---|---|---|---|---|---|---|---|---|
| Adams | $9,102 56 | $20,976 05 | ..... | $176 47 | $30,255 08 | $12,500 00 | $7,218 59 | ..... | $19,718 59 | $10,536 49 |
| Asotin | 6,710 01 | 10,921 63 | ..... | ..... | 17,631 64 | 3,100 00 | 3,650 22 | ..... | 6,750 22 | 10,881 42 |
| Benton | 20,877 65 | 20,630 56 | $348 76 | 657 50 | 42,514 47 | 750 00 | 11,225 50 | ..... | 11,975 50 | 30,538 97 |
| Chelan | 21,487 27 | 30,731 27 | ..... | ..... | 52,218 54 | 23,070 00 | 15,394 25 | $55 20 | 38,519 45 | 13,699 09 |
| Clallam | 6,354 72 | 10,774 24 | 110 00 | 200 00 | 17,438 96 | 500 00 | 7,028 80 | 245 52 | 7,769 32 | 9,669 64 |
| Clarke | 10,335 25 | 25,138 31 | 1,328 49 | ..... | 36,802 05 | 8,122 05 | 12,386 74 | ..... | 20,508 79 | 16,293 26 |
| Columbia | 3,757 00 | 4,052 15 | ..... | ..... | 7,809 15 | 3,000 00 | 1,057 50 | ..... | 4,057 50 | 3,751 65 |
| Cowlitz | 4,710 96 | 10,571 61 | ..... | ..... | 15,282 57 | 6,100 00 | 3,588 50 | 143 62 | 9,832 12 | 5,450 45 |
| Douglas | 8,121 95 | 9,860 38 | 124 44 | ..... | 18,106 77 | 6,700 00 | 5,583 51 | 129 68 | 12,413 19 | 5,693 58 |
| Ferry | 15,586 04 | 4,176 86 | 517 34 | ..... | 20,280 24 | 200 00 | 3,438 00 | ..... | 3,638 00 | 16,642 24 |
| Franklin | 1,449 06 | 17,566 36 | ..... | 283 85 | 19,299 27 | 950 00 | 3,924 50 | 1 90 | 4,876 40 | 14,422 87 |
| Garfield | 1,077 29 | 3,645 57 | ..... | ..... | 4,722 86 | 2,450 00 | 1,652 58 | ..... | 4,102 58 | 620 28 |
| Grant | 15,864 40 | 13,646 41 | ..... | 233 52 | 29,744 33 | 6,850 00 | 6,624 67 | 139 49 | 13,614 16 | 16,130 17 |
| Grays Harbor | 24,735 54 | 55,875 36 | 987 98 | 144 25 | 81,743 13 | 10,725 00 | 31,321 36 | 1,546 66 | 43,593 79 | 38,149 34 |
| Island | 3,312 29 | 4,512 70 | 500 00 | ..... | 8,329 99 | 2,800 00 | 1,479 59 | ..... | 4,279 59 | 4,045 40 |
| Jefferson | 7,033 64 | 12,938 32 | 102 03 | ..... | 20,078 99 | 2,400 00 | 6,310 49 | ..... | 8,710 49 | 11,368 50 |
| King | 216,800 16 | 558,399 22 | 538 87 | 87 41 | 775,825 66 | 156,100 00 | 301,561 38 | ..... | 457,661 38 | 318,164 28 |
| Kitsap | 8,545 37 | 12,694 87 | ..... | 59 62 | 21,299 86 | 10,600 00 | ..... | 30 67 | 10,630 67 | 10,669 19 |
| Kittitas | 14,832 04 | 27,425 41 | ..... | ..... | 42,257 45 | ..... | 8,725 00 | ..... | 8,725 00 | 33,532 45 |
| Klickitat | 12,522 40 | 15,282 35 | ..... | 315 72 | 28,120 47 | 13,350 00 | 6,356 74 | 130 13 | 19,836 87 | 8,283 60 |
| Lewis | 20,762 44 | 42,660 13 | ..... | 261 42 | 63,683 99 | 31,800 00 | 11,646 32 | ..... | 43,446 32 | 20,237 67 |
| Lincoln | 15,769 86 | 29,659 93 | ..... | ..... | 45,429 79 | 13,900 00 | 11,713 95 | 443 17 | 26,057 12 | 19,372 67 |
| Mason | 4,064 00 | 4,319 73 | ..... | ..... | 8,383 73 | 2,950 00 | 1,156 75 | ..... | 4,106 75 | 4,276 98 |
| Okanogan | 20,430 06 | 18,853 64 | ..... | 402 60 | 39,686 30 | 11,200 00 | 9,779 89 | 11 00 | 20,990 89 | 18,695 41 |
| Pacific | 28,399 92 | 26,579 35 | ..... | ..... | 54,979 27 | 21,000 00 | 12,627 50 | ..... | 33,627 50 | 21,351 77 |
| Pend Oreille | 12,798 01 | 9,713 55 | ..... | 626 37 | 23,137 93 | 3,000 00 | 4,852 50 | 71 46 | 7,923 96 | 15,213 97 |
| Pierce | 124,632 63 | 122,662 84 | ..... | 296 83 | 247,592 30 | 33,950 00 | 55,496 24 | ..... | 89,446 24 | 158,146 06 |
| San Juan | 1,681 30 | 2,397 52 | ..... | ..... | 4,078 82 | 1,200 00 | 951 75 | ..... | 2,151 75 | 1,927 07 |
| Skagit | 15,486 03 | 28,852 37 | 14 | 82 39 | 44,420 93 | 19,875 00 | 8,099 05 | 54 69 | 28,028 74 | 16,392 19 |
| Skamania | 5,582 85 | 7,052 30 | ..... | ..... | 12,585 15 | 5,300 00 | 3,468 00 | 668 45 | 9,466 45 | 3,119 70 |
| Snohomish | 41,588 28 | 87,469 89 | ..... | ..... | 129,058 17 | 68,300 00 | 31,779 47 | 209 30 | 100,288 77 | 28,769 40 |
| Spokane | 136,440 89 | 265,207 67 | 6,536 19 | 3,828 72 | 412,013 47 | 150,700 00 | 124,855 30 | 947 51 | 276,502 81 | 135,510 66 |
| Stevens | 23,482 89 | 22,607 06 | 7 93 | 1,010 82 | 47,106 67 | 13,250 00 | 6,161 40 | 380 10 | 19,791 50 | 27,317 17 |
| Thurston | 7,226 57 | 23,276 01 | 3,500 00 | 171 79 | 34,174 37 | 18,700 00 | 9,368 75 | 580 34 | 28,649 09 | 5,525 28 |
| Wahkiakum | 2,748 73 | 1,858 22 | ..... | ..... | 4,606 95 | 1,050 00 | 1,018 55 | 187 22 | 2,255 77 | 2,351 18 |
| Walla Walla | 46,059 76 | 59,212 86 | ..... | ..... | 105,272 62 | 39,500 00 | 29,379 46 | ..... | 68,879 46 | 36,393 16 |
| Whatcom | 24,153 62 | 50,417 39 | ..... | 397 45 | 75,468 46 | 25,500 00 | 18,180 17 | ..... | 43,680 17 | 31,788 29 |
| Whitman | 48,490 29 | 64,444 19 | 183 38 | ..... | 113,117 86 | 37,100 00 | 24,097 09 | ..... | 61,197 09 | 51,920 17 |
| Yakima | 48,303 34 | 92,927 47 | 2,561 78 | 344 23 | 144,136 82 | 59,300 00 | 30,413 49 | 238 70 | 95,952 19 | 48,184 63 |
| Totals | $1,041,267 07 | $1,829,991 72 | $17,847 33 | $10,080 90 | $2,898,687 02 | $827,844 80 | $839,560 15 | $6,244 83 | $1,673,650 78 | $1,225,030 30 |

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**TABLE 11—RECAPITULATION, 1918-19.**

| COUNTIES | Valuation | General Fund Warrants Outstanding June 30, 1919 | Building Fund Warrants Outstanding June 30, 1919 | Bonds Outstanding June 30, 1919 | Total Indebtedness |
|---|---|---|---|---|---|
| Adams | $25,029,440 00 | $64,430 70 | ..... | $117,500 00 | $181,930 70 |
| Asotin | 4,649,500 00 | 18,352 47 | ..... | 83,650 00 | 102,002 47 |
| Benton | 13,802,938 00 | 77,854 06 | ..... | 220,500 00 | 298,354 06 |
| Chelan | 16,563,562 00 | 10,593 55 | ..... | 313,480 00 | 324,073 55 |
| Clallam | 13,979,000 00 | 16,388 84 | ..... | 131,500 00 | 147,888 84 |
| Clarke | 16,190,479 00 | 88,312 94 | $1,281 51 | 243,955 00 | 333,549 45 |
| Columbia | 9,192,959 00 | 10,222 38 | ..... | 21,000 00 | 31,222 38 |
| Cowlitz | 9,521,932 00 | 37,968 23 | ..... | 63,800 00 | 101,768 23 |
| Douglas | 13,329,646 00 | 71,298 29 | 1,241 26 | 90,600 00 | 163,139 55 |
| Ferry | 3,575 018 00 | 11,565 69 | ..... | 66,000 00 | 77,565 69 |
| Franklin | 11,731,885 00 | 11,760 22 | ..... | 112,150 00 | 123,910 22 |
| Garfield | 4,802,976 00 | 5,468 73 | ..... | 30,750 00 | 36,218 73 |
| Grant | 15,743,908 00 | 101,044 13 | ..... | 117,950 00 | 218,994 13 |
| Grays Harbor | 32,074,624 00 | 92,054 74 | 523 72 | 638 610 00 | 731,188 46 |
| Island | 2,160,328 00 | 6,825 39 | ..... | 24,386 00 | 31,211 39 |
| Jefferson | 7,771,230 00 | 3,800 33 | 220 00 | 125,689 75 | 129,710 08 |
| King | 279,245,657 00 | 298,502 91 | 541 15 | 6,689,800 00 | 6,988,844 06 |
| Kitsap | 7,698,688 00 | 63,717 37 | ..... | 114,090 00 | 177,807 37 |
| Kittitas | 25,598,297 00 | 57,423 91 | ..... | 181,000 00 | 238,423 91 |
| Klickitat | 14,198,230 00 | 40,175 17 | ..... | 138,993 23 | 179,168 40 |
| Lewis | 21,468,909 00 | 93,679 70 | 7,205 32 | 208,065 85 | 308,950 87 |
| Lincoln | 27,665,545 00 | 55,166 68 | 382 15 | 224,210 00 | 279,758 83 |
| Mason | 5,238,879 00 | 1,896 10 | ..... | 20,300 00 | 22,196 10 |
| Okanogan | 9,304,990 00 | 95,851 09 | ..... | 161,275 00 | 257,126 09 |
| Pacific | 13,828,340 00 | 70,870 89 | ..... | 230,800 00 | 301,670 89 |
| Pend Oreille | 5,987,536 00 | 11,389 84 | ..... | 90,000 00 | 101,389 84 |
| Pierce | 90,581,478 00 | 78,727 57 | 28,790 90 | 1,265,692 00 | 1,373,210 47 |
| San Juan | 1,575,575 00 | 9,886 22 | ..... | 17,175 00 | 27,061 22 |
| Skagit | 23,739,406 00 | 26,135 88 | 5,632 76 | 143,175 00 | 174,943 64 |
| Skamania | 4,816,457 00 | 14,144 59 | ..... | 44,800 00 | 58,944 59 |
| Snohomish | ..... | 237,610 25 | 9 25 | 678,900 00 | 916,519 50 |
| Spokane | 106,760,004 00 | 115,678 77 | ..... | 2,621,900 00 | 2,737,578 77 |
| Stevens | 10,545,907 00 | 101,732 62 | ..... | 99,300 00 | 201,032 62 |
| Thurston | 15,289,374 00 | 5,765 69 | ..... | 201,650 00 | 207,415 69 |
| Wahkiakum | 1,536,754 00 | 14,242 82 | ..... | 17,550 00 | 31,792 82 |
| Walla Walla | ..... | 20,377 87 | ..... | 609,400 00 | 629,777 87 |
| Whatcom | 25,411,267 00 | 146,413 08 | ..... | 350,725 00 | 497,138 08 |
| Whitman | 45,898,021 00 | 84,144 20 | ..... | 436,589 00 | 520,633 20 |
| Yakima | 38,282,621 00 | 35,216 49 | 500 00 | 694,485 00 | 730,201 49 |
| **Totals** | ..... | $2,306,690 40 | $46,328 02 | $17,641,345 83 | $19,994,364 25 |

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**TABLE 11—Continued.**

| COUNTIES | Cash on Hand June 30, 1919 | | | | | Total Net Indebtedness |
|---|---|---|---|---|---|---|
| | General Fund | Building Fund | Bond Redemption | Taxes Outstanding June 30, 1919 | Total | |
| Adams | $54,106 41 | ..... | $10,536 49 | $65,759 48 | $130,402 38 | $51,523 32 |
| Asotin | 18,521 08 | ..... | 10,881 42 | 19,858 94 | 48,761 39 | 58,341 05 |
| Benton | 75,510 95 | $48 96 | 30,588 97 | 73,768 87 | 179,862 75 | 118,491 31 |
| Chelan | 82,678 77 | ..... | 13,699 09 | 69,853 72 | 116,231 58 | 297,961 97 |
| Clallam | 30,276 33 | 641 45 | 9,669 64 | 54,072 81 | 94,660 23 | 58,228 61 |
| Clarke | 57,673 70 | 1,281 51 | 16,298 28 | 56,281 08 | 131,529 55 | 202,019 90 |
| Columbia | 11,685 51 | ..... | 3,751 65 | 23,151 96 | 38,589 09 | *7,386 71 |
| Cowlitz | 52,569 32 | ..... | 5,450 45 | 25,821 50 | 83,841 27 | 17,926 96 |
| Douglas | 63,739 36 | 3,624 38 | 5,698 53 | 50,217 25 | 123,274 57 | 39,884 98 |
| Ferry | 10,237 08 | ..... | 16,642 24 | 27,818 71 | 54,698 03 | 22,857 65 |
| Franklin | 28,742 06 | ..... | 14,422 87 | 45,468 59 | 88,633 49 | 35,276 73 |
| Garfield | 18,312 47 | ..... | 620 28 | 5,922 15 | 24,854 90 | 11,353 88 |
| Grant | 81,942 17 | 3,634 95 | 16,130 17 | 84,571 61 | 186,278 90 | 32,715 21 |
| Grays Harbor | 124,476 13 | 511 41 | 38,149 34 | 57,333 10 | 220,539 96 | 510,646 46 |
| Island | 7,553 06 | ..... | 4,045 40 | 7,809 27 | 19,407 73 | 11,803 65 |
| Jefferson | 38,100 14 | 22 94 | 11,363 50 | 17,611 92 | 67,098 50 | 62,611 58 |
| King | 348,278 34 | 198,300 72 | 318,164 28 | 813,131 70 | 1,677,870 04 | 5,310,974 62 |
| Kitsap | 40,071 34 | 1,378 24 | 10,669 19 | 49,538 22 | 100,651 99 | 77,155 38 |
| Kittitas | 41,162 49 | ..... | 33,532 45 | 36,394 80 | 111,089 74 | 127,334 17 |
| Klickitat | 31,989 05 | 52,888 06 | 8,233 60 | 49,031 29 | 141,641 99 | 37,535 41 |
| Lewis | 52,248 95 | 1,363 91 | 20,237 67 | 71,620 47 | 145,471 00 | 163,479 87 |
| Lincoln | 91,747 38 | ..... | 19,372 67 | 65,394 68 | 176,515 23 | 103,243 60 |
| Mason | 20,816 63 | ..... | 4,276 98 | 9,349 24 | 34,442 95 | *12,346 35 |
| Okanogan | 33,764 78 | 1,688 38 | 13,695 41 | 89,433 78 | 142,582 35 | 114,543 24 |
| Pacific | 82,443 59 | 316 77 | 21,351 77 | 51,005 90 | 155,118 03 | 146,553 35 |
| Pend Oreille | 20,439 19 | 1,086 14 | 15,213 97 | 20,163 98 | 56,853 28 | 44,536 62 |
| Pierce | 216,858 34 | 79,130 04 | 58,146 06 | 220,833 50 | 674,967 94 | 696,242 53 |
| San Juan | 1,809 20 | ..... | 1,927 07 | 5,337 82 | 9,074 09 | 17,987 13 |
| Skagit | 100,424 95 | 569 49 | 16,392 19 | 70,279 38 | 187,666 01 | *12,722 37 |
| Skamania | 20,236 85 | 1,960 77 | 3,118 70 | 19,228 62 | 44,544 94 | 14,399 65 |
| Snohomish | 151,808 01 | 10,548 77 | 28,769 40 | 155,023 17 | 346,149 35 | 570,370 13 |
| Spokane | 359,214 33 | 20,068 55 | 135,510 66 | 378,545 39 | 893,338 92 | 1,944,239 65 |
| Stevens | 45,237 52 | 189 32 | 27,317 17 | 65,502 92 | 138,296 08 | 62,736 59 |
| Thurston | 46,436 22 | ..... | 5,525 28 | 41,694 86 | 98,656 36 | 113,759 33 |
| Wahkiakum | 8,468 44 | 83 69 | 2,351 18 | 8,521 12 | 19,424 43 | 12,365 39 |
| Walla Walla | 83,719 50 | 109 19 | 36,393,16 | 109,292 07 | 229,295 54 | 400,482 33 |
| Whatcom | 110,594 50 | 6 00 | 31,788 29 | 99,487 92 | 241,876 71 | 255,351 37 |
| Whitman | 135,574 70 | 31,619 10 | 51,920 17 | 130,694 21 | 349,808 18 | 170,875 62 |
| Yakima | 87,290 13 | 1,133 20 | 48,184 63 | 137,716 14 | 274,329 10 | 455,872 39 |
| Totals | $2,536,754 39 | $411,508 06 | $1,225,030 30 | $3,380,036 24 | $7,853,328 99 | $12,173,371 19 |

* Resources. $12,141,035.26—Net indebtedness.

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**TABLE 12—MISCELLANEOUS STATISTICS, 1918-19.**

| COUNTIES | No. of School Houses | Seating Capacity | Value of School Houses and Grounds | Value Apparatus, Furniture and Books | Insurance on School Houses and Contents | School District Library | |
|---|---|---|---|---|---|---|---|
| | | | | | | No. Ref. and Other Books | No. Free Text Books |
| Adams | 104 | 3,615 | $406,810 00 | $69,994 00 | $241,965 00 | 12,743 | 13,212 |
| Asotin | 36 | 2,282 | 137,050 00 | 19,815 00 | 85,600 00 | 4,915 | 290 |
| Benton | 50 | 3,556 | 333,575 00 | 85,600 00 | 204,315 00 | 9,632 | 26,076 |
| Chelan | 69 | 5,408 | 522,441 00 | 60,262 00 | 334,725 00 | 13,358 | 27,090 |
| Clallam | 52 | 2,679 | 300,413 00 | 39,506 00 | 128,477 00 | 3,848 | 17,718 |
| Clarke | 95 | 7,80? | 623,377 00 | 87,660 00 | 274,690 00 | 15,692 | 15,321 |
| Columbia | 50 | 2,234 | 152,650 00 | 24,825 00 | 98,250 00 | 4,847 | 7,964 |
| Cowlitz | 76 | 4,350 | 247,945 00 | 45,772 00 | 160,225 00 | 10,784 | 6,692 |
| Douglas | 112 | 3,71? | 234,515 00 | 44,548 00 | 149,915 00 | 7,532 | 9,360 |
| Ferry | 35 | 1,402 | 98,385 00 | 13,485 00 | 67,700 00 | 2,770 | 1,902 |
| Franklin | 46 | 1,902 | 232,850 00 | 36,445 00 | 148,845 00 | 7,842 | 23,150 |
| Garfield | 38 | 1,500 | 139,450 00 | 17,875 00 | 97,365 00 | 5,787 | 160 |
| Grant | 117 | 3,93? | 302,275 00 | 60,818 00 | 189,533 00 | 12,228 | 15,447 |
| Grays Harbor | 86 | 8,760 | 1,117,358 00 | 140,375 00 | 510,180 00 | 14,161 | 46,488 |
| Island | 29 | 1,611 | 87,825 00 | 18,315 00 | 47,390 00 | 3,421 | 11,735 |
| Jefferson | 35 | 1,702 | 238,462 00 | 24,530 00 | 69,360 00 | 2,923 | 17,218 |
| King | 274 | 68,417 | 9,789,579 00 | 356,499 00 | 916,745 00 | 101,844 | 635,148 |
| Kitsap | 84 | 6,050 | 391,900 00 | 63,570 00 | 220,030 00 | 14,658 | 36,370 |
| Kittitas | 60 | 4,765 | 344,082 00 | 67,399 00 | 193,320 00 | 15,349 | 14,731 |
| Klickitat | 95 | 3,377 | 235,244 00 | 36,398 00 | 139,507 00 | 9,549 | 4,971 |
| Lewis | 149 | 10,146 | 761,537 00 | 123,323 00 | 530,460 00 | 20,238 | 72,978 |
| Lincoln | 146 | 6,526 | 552,095 00 | 94,158 00 | 356,620 00 | 25,966 | 5,910 |
| Mason | 42 | 1,683 | 95,067 00 | 23,421 00 | 54,525 00 | 5,768 | 13,204 |
| Okanogan | 111 | 5,380 | 291,908 00 | 58,325 00 | 195,075 00 | 12,622 | 15,502 |
| Pacific | 48 | 4,685 | 442,800 00 | 84,188 00 | 208,600 00 | 9,916 | 24,614 |
| Pend Oreille | 42 | 1,625 | 151,575 00 | 24,465 00 | 101,200 00 | 5,893 | 13,927 |
| Pierce | 179 | 30,228 | 4,036,565 00 | 573,692 00 | 1,268,850 00 | 35,010 | 221,945 |
| San Juan | 29 | 906 | 49,285 00 | 11,570 00 | 26,965 00 | 3,047 | 1,632 |
| Skagit | 95 | 9,213 | 628,765 00 | 113,368 00 | 364,055 00 | 22,853 | 49,900 |
| Skamania | 32 | 992 | 123,350 00 | 20,695 00 | 67,750 00 | 3,447 | 7,890 |
| Snohomish | 134 | 16,028 | 1,559,870 00 | 245,234 00 | 848,090 00 | 27,798 | 126,138 |
| Spokane | 237 | 30,435 | 4,588,402 00 | 567,709 00 | 1,004,280 00 | 47,798 | 252,883 |
| Stevens | 127 | 6,514 | 823,935 00 | 75,176 00 | 219,703 00 | 14,807 | 17,205 |
| Thurston | 77 | 5,234 | 466,675 00 | 74,748 00 | 261,995 00 | 10,916 | 33,249 |
| Wahkiakum | 23 | 1,036 | 43,525 00 | 10,882 00 | 32,957 00 | 2,788 | 4,912 |
| Walla Walla | 74 | 7,160 | 1,184,125 00 | 126,047 00 | 507,600 00 | 11,834 | 62,398 |
| Whatcom | 110 | 12,545 | 1,112,440 00 | 55,184 00 | 526,945 00 | 23,496 | 79,857 |
| Whitman | 194 | 11,341 | 983,385 00 | 156,937 00 | 598,978 00 | 38,025 | 5,496 |
| Yakima | 128 | 14,842 | 1,308,722 00 | 255,358 00 | 752,425 00 | 29,235 | 49,773 |
| Totals | 3,520 | 310,588 | $34,590,207 00 | $4,108,090 00 | $12,168,180 00 | 624,965 | 1,990,281 |

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**TABLE 12—Concluded.**

| COUNTIES | CLASSES OF DISTRICTS | | | Number of Districts Supplied With | | Number of Districts Organized During Year | Number of Districts Consolidated During Year | Total Number of Consolidated Districts | Total Number of Joint Districts | Number of Districts Maintaining School at Least Six Months During Year | Number of Schools Having One Room Only | Number of Four-Year Accredited High Schools | Number of Teachers Required to Conduct All Schools If All Are in Session at Same Time | Number of Homes for Teachers in County |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number First Class | Number Second Class | Number Third Class | Reference Books | Free Text Books | | | | | | | | | |
| Adams | ..... | 6 | 96 | 94 | 56 | ..... | 2 | 3 | 6 | 89 | 79 | 3 | 150 | 25 |
| Asotin | ..... | 2 | 27 | 29 | ..... | ..... | ..... | 1 | ..... | 26 | 25 | 2 | 74 | 1 |
| Benton | ..... | 3 | 27 | 30 | 30 | ..... | ..... | ..... | 3 | 29 | 22 | 3 | 104 | 2 |
| Chelan | ..... | 5 | 49 | 48 | 41 | 2 | ..... | 7 | ..... | 46 | 35 | 4 | 181 | 1 |
| Clallam | ..... | 2 | 39 | 36 | 40 | ..... | ..... | 5 | ..... | 40 | 36 | 2 | 102 | 10 |
| Clarke | ..... | 6 | 66 | 69 | 44 | 1 | 1 | 8 | 3 | 71 | 38 | 5 | 242 | 2 |
| Columbia | ..... | 1 | 39 | 40 | 22 | ..... | ..... | 6 | 8 | 40 | 32 | 1 | 77 | 1 |
| Cowlitz | ..... | 4 | 56 | 59 | 36 | ..... | ..... | 10 | 2 | 59 | 56 | 4 | 138 | 1 |
| Douglas | ..... | 3 | 97 | 70 | 46 | 2 | ..... | 7 | 7 | 92 | 91 | 1 | 142 | 5 |
| Ferry | ..... | 1 | 29 | 22 | 10 | ..... | ..... | ..... | 2 | 29 | 25 | 1 | 52 | 2 |
| Franklin | ..... | 3 | 33 | 35 | 35 | ..... | ..... | 3 | 1 | 33 | 34 | 1 | 73 | 11 |
| Garfield | ..... | 1 | 36 | 33 | 1 | ..... | ..... | 1 | 3 | 33 | 33 | 1 | 56 | ..... |
| Grant | ..... | 7 | 87 | 85 | 77 | 2 | 1 | 9 | 12 | 85 | 71 | 4 | 145 | 20 |
| Grays Harbor | 2 | 6 | 41 | 42 | 38 | ..... | 1 | 13 | 2 | 48 | 16 | 5 | 285 | 8 |
| Island | ..... | 3 | 13 | 16 | 13 | ..... | ..... | 2 | ..... | 16 | 16 | 1 | 48 | 4 |
| Jefferson | ..... | 1 | 24 | 21 | 24 | ..... | ..... | 3 | ..... | 23 | 19 | 2 | 62 | 1 |
| King | 1 | 20 | 105 | 126 | 126 | 1 | 1 | 15 | 1 | 126 | 41 | 22 | 1,746 | 15 |
| Kitsap | ..... | 5 | 53 | 57 | 57 | ..... | 1 | 2 | ..... | 61 | 25 | 2 | 182 | 2 |
| Kittitas | ..... | 3 | 40 | 43 | 30 | ..... | ..... | 4 | ..... | 43 | 28 | 4 | 175 | 2 |
| Klickitat | ..... | 2 | 79 | 64 | 22 | 1 | ..... | 7 | ..... | 75 | 56 | 3 | 132 | 3 |
| Lewis | ..... | 11 | 71 | 77 | 77 | 1 | ..... | 14 | 1 | 79 | 48 | 7 | 322 | 2 |
| Lincoln | ..... | 8 | 126 | 129 | 63 | ..... | 1 | 3 | 8 | 133 | 120 | 9 | 234 | 4 |
| Mason | ..... | 1 | 31 | 31 | 32 | ..... | 2 | 12 | 2 | 32 | 21 | 1 | 58 | 11 |
| Okanogan | ..... | 3 | 61 | 63 | 50 | ..... | 2 | 6 | ..... | 69 | 95 | 5 | 182 | 19 |
| Pacific | ..... | 4 | 26 | 29 | 20 | ..... | ..... | 9 | ..... | 30 | 27 | 4 | 145 | 2 |
| Pend Oreille | ..... | 3 | 29 | 32 | 31 | ..... | ..... | 1 | 5 | 30 | 22 | 1 | 65 | 6 |
| Pierce | 1 | 11 | 98 | 105 | 106 | ..... | ..... | 14 | 1 | 110 | 55 | 7 | 809 | 9 |
| San Juan | ..... | 1 | 17 | 16 | 7 | ..... | 1 | 2 | ..... | 17 | 14 | 1 | 32 | ..... |
| Skagit | ..... | 13 | 61 | 70 | 70 | ..... | ..... | 3 | ..... | 74 | 21 | 6 | 281 | 13 |
| Skamania | ..... | 1 | 23 | 22 | 25 | ..... | ..... | 1 | 2 | 23 | 16 | 1 | 46 | ..... |
| Snohomish | 1 | 12 | 61 | 74 | 78 | 1 | 3 | 11 | 1 | 74 | 27 | 9 | 494 | 7 |
| Spokane | 1 | 9 | 147 | 152 | 121 | ..... | 1 | 10 | 6 | 156 | 103 | 12 | 968 | 8 |
| Stevens | ..... | 8 | 116 | 105 | 73 | 2 | 1 | 13 | 8 | 92 | 99 | 3 | 204 | 12 |
| Thurston | ..... | 4 | 55 | 58 | 54 | ..... | ..... | 10 | ..... | 59 | 35 | 3 | 170 | 4 |
| Wahkiakum | ..... | 1 | 20 | 18 | 18 | ..... | ..... | 3 | ..... | 21 | 16 | ..... | 31 | 1 |
| Walla Walla | 1 | 3 | 58 | 58 | 43 | ..... | ..... | 8 | 8 | 59 | 40 | 4 | 241 | 21 |
| Whatcom | 1 | 5 | 52 | 58 | 55 | ..... | 2 | 12 | ..... | 58 | 22 | 10 | 381 | 10 |
| Whitman | ..... | 17 | 139 | 149 | 5 | ..... | ..... | 3 | 3 | 140 | 138 | 12 | 394 | 17 |
| Yakima | 1 | 8 | 53 | 54 | 38 | 3 | ..... | 8 | 2 | 62 | 21 | 9 | 456 | 6 |
| Totals | 9 | 212 | 2,299 | 2,319 | 1,709 | 16 | 20 | 249 | 97 | 2,382 | 1,718 | 178 | 9,079 | 268 |

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TABLE 13—EXPENSES OF COUNTY SUPERINTENDENTS' OFFICES, 1918-19.

| COUNTIES | Total Expenses of County Institutes | Annual Salary of County Superintendents | Amount Expended for Mileage | Amount Expended for Incidentals | Amount Expended for County Board of Education and Examinations | Salary of Deputy | Clerk Hire | Total Expenses of Office Exclusive of Institutes |
|---|---|---|---|---|---|---|---|---|
| Adams | $187 47 | $1,100 04 | $428 12 | $330 00 | $297 83 | $975 00 | ..... | $3,130 99 |
| Asotin | 87 50 | 750 00 | 113 03 | 119 67 | 42 38 | ..... | ..... | 1,025 08 |
| Benton | ..... | 750 00 | 339 73 | 340 73 | 177 81 | ..... | 580 95 | 2,188 72 |
| Chelan | ..... | 1,200 00 | 359 37 | 353 33 | 54 05 | ..... | 184 12 | 2,150 87 |
| Clallam | ..... | 999 96 | 79 33 | 385 19 | 99 00 | ..... | 6 00 | 1,569 48 |
| Clarke | ..... | 1,200 00 | 1,837 50 | 683 29 | 398 09 | 1,274 88 | 118 65 | 5,512 41 |
| Columbia | 96 15 | 750 00 | 138 00 | 7 65 | 98 50 | ..... | ..... | 994 15 |
| Cowlitz | ..... | 1,200 00 | 247 93 | 478 34 | 204 07 | ..... | 211 91 | 2,842 25 |
| Douglas | ..... | 1,200 00 | 744 74 | 525 86 | 192 91 | 1,200 00 | ..... | 3,863 51 |
| Ferry | 134 47 | 750 00 | 98 93 | 145 42 | 83 85 | ..... | ..... | 1,078 20 |
| Franklin | ..... | 750 00 | 112 34 | 296 49 | 231 79 | 46 50 | ..... | 1,437 12 |
| Garfield | 140 38 | 600 00 | 31 79 | 89 78 | 89 12 | ..... | ..... | 810 69 |
| Grant | ..... | 1,000 00 | 580 84 | 436 95 | 198 80 | 1,140 00 | ..... | 3,356 59 |
| Grays Harbor | 65 00 | 2,000 00 | 239 82 | 1,338 64 | 47 75 | 1,140 00 | 70 52 | 4,827 73 |
| Island | ..... | 750 00 | 223 26 | 258 72 | 115 09 | ..... | 1 15 | 1,348 22 |
| Jefferson | 107 21 | 1,000 00 | 131 25 | 296 35 | 88 20 | ..... | ..... | 1,515 80 |
| King | 901 58 | 2,000 00 | 865 09 | 1,618 35 | 531 16 | 2,400 00 | 3,865 00 | 10,779 60 |
| Kitsap | ..... | 1,200 00 | 229 13 | 80 | 160 00 | ..... | 1,035 00 | 2,624 93 |
| Kittitas | 146 00 | 1,200 00 | 388 36 | 247 03 | 389 07 | ..... | 255 62 | 2,480 08 |
| Klickitat | 42 40 | 1,100 00 | 373 22 | 560 82 | 179 96 | ..... | 1,100 03 | 3,314 32 |
| Lewis | 55 65 | 1,153 33 | 35 65 | 1,594 82 | 141 76 | 1,050 00 | 187 20 | 4,162 76 |
| Lincoln | ..... | 1,200 00 | 150 00 | 1,170 00 | 300 00 | 1,080 00 | ..... | 3,900 00 |
| Mason | 196 16 | 700 00 | 31 25 | 89 06 | 62 05 | ..... | 340 75 | 1,223 11 |
| Okanogan | ..... | 1,200 00 | 168 07 | 690 54 | 209 48 | ..... | 702 53 | 2,970 62 |
| Pacific | ..... | 1,200 00 | 165 74 | 376 51 | 149 12 | ..... | 445 15 | 2,336 52 |
| Pend Oreille | ..... | 750 00 | 80 00 | 97 00 | 164 40 | ..... | 17 25 | 1,108 65 |
| Pierce | ..... | 2,000 00 | 550 00 | 1,036 00 | 550 00 | 1,380 00 | 350 00 | 5,866 00 |
| San Juan | 35 00 | 500 00 | 154 77 | 94 93 | 81 23 | ..... | ..... | 830 93 |
| Skagit | ..... | 1,500 00 | 370 69 | 999 83 | 222 17 | 960 00 | ..... | 4,052 69 |
| Skamania | 151 51 | 600 00 | 84 14 | 216 23 | 109 15 | ..... | 60 00 | 1,069 52 |
| Snohomish | 442 00 | 1,800 00 | 346 48 | 964 60 | 250 98 | ..... | 1,005 00 | 4,367 06 |
| Spokane | ..... | 1,999 91 | 736 39 | 581 17 | 325 65 | 1,560 00 | 1,446 84 | 6,649 96 |
| Stevens | 303 90 | 1,200 00 | 602 06 | 1,039 14 | 343 08 | 1,130 00 | ..... | 4,314 28 |
| Thurston | ..... | 1,200 00 | 541 61 | 110 00 | 221 55 | 1,080 00 | 75 00 | 3,228 16 |
| Wahkiakum | ..... | 600 00 | 60 44 | 64 57 | 90 38 | ..... | ..... | 815 39 |
| Walla Walla | ..... | 1,200 00 | 300 00 | ..... | 56 50 | 1,140 00 | ..... | 2,696 50 |
| Whatcom | 135 80 | 1,800 00 | 710 75 | 801 40 | 203 25 | 1,410 00 | ..... | 4,925 40 |
| Whitman | ..... | 2,000 00 | 217 42 | 495 22 | 500 06 | 1,500 00 | 94 10 | 4,806 80 |
| Yakima | ..... | 1,800 00 | 365 63 | 1,420 96 | 632 98 | 1,163 45 | 229 25 | 5,612 27 |
| Totals | $3,227 18 | $45,903 24 | $13,232 87 | $20,355 39 | $8,292 71 | $21,629 83 | $11,882 02 | $121,287 86 |

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# Statistics for the School Year

## 1919-1920

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## TABLE 1—CENSUS, ENROLLMENT, ATTENDANCE, 1919-20.

| COUNTIES | Number of Census Child'n, June 1, 1919 | | | Number of Pupils Enr'd in Pub. Schools | | | Average Daily Attendance | | | No. of Months School Was Taught (Avg. for Counties) | Actual No. of Days School Was Taught (Average for Counties) | Total Actual Days Attendance (All Grades) | No. of Children Over Six Years of Age Not Attending School | No. of Children Between Ages 8 and 15 Y'rs Not Attending School |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Male | Fem'le | Total | Male | Fem'le | Total | Male | Fem'le | Total | | | | | |
| Adams | 1,505 | 1,498 | 3,003 | 1,303 | 1,400 | 2,703 | 918 | 993 | 1,911 | 8.4 | 159.0 | 320,455 | 42 | 16 |
| Asotin | 1,133 | 1,150 | 2,283 | 964 | 986 | 1,950 | 682 | 714 | 1,396 | 7.4 | 137.8 | 224,718 | 230 | 36 |
| Benton | 1,779 | 1,745 | 3,524 | 1,437 | 1,519 | 2,956 | 1,001 | 1,077 | 2,078 | 8.8 | 154.0 | 345,352 | 3 | 6 |
| Chelan | 3,026 | 2,846 | 5,872 | 2,722 | 2,571 | 5,293 | 1,823 | 1,790 | 3,613 | 8.5 | 149.0 | 584,587 | 601 | 19 |
| Clallam | 1,386 | 1,375 | 2,761 | 1,166 | 1,180 | 2,346 | 815 | 862 | 1,677 | 8.8 | 162.0 | 271,229 | 40 | 10 |
| Clarke | 4,699 | 4,539 | 9,238 | 3,745 | 3,686 | 7,431 | 2,680 | 2,689 | 5,369 | 8.7 | 165.0 | 979,221 | 287 | 32 |
| Columbia | 922 | 867 | 1,789 | 739 | 749 | 1,488 | 537 | 542 | 1,079 | 8.3 | 147.0 | 167,977 | ..... | 2 |
| Cowlitz | 2,007 | 1,921 | 3,928 | 1,563 | 1,522 | 3,085 | 1,150 | 1,148 | 2,298 | 8.4 | 155.8 | 373,541 | 158 | 13 |
| Douglas | 1,527 | 1,514 | 3,041 | 1,306 | 1,365 | 2,671 | 856 | 900 | 1,756 | 7.7 | 147.5 | 279,660 | 166 | 29 |
| Ferry | 850 | 751 | 1,601 | 629 | 590 | 1,219 | 425 | 416 | 841 | 7.2 | 134.0 | 126,847 | ..... | 46 |
| Franklin | 789 | 780 | 1,569 | 682 | 706 | 1,388 | 455 | 478 | 933 | 8.5 | 162.0 | 162,493 | 213 | 4 |
| Garfield | 592 | 647 | 1,239 | 478 | 517 | 995 | 332 | 366 | 698 | 7.8 | 147.1 | 116,116 | 37 | 4 |
| Grant | 1,269 | 1,206 | 2,475 | 1,019 | 1,085 | 2,104 | 698 | 744 | 1,442 | 8.4 | 155.0 | 223,105 | 47 | 28 |
| Grays Harbor | 6,136 | 5,880 | 12,016 | 4,509 | 4,461 | 8,970 | 3,469 | 3,456 | 6,925 | 9.0 | 168.0 | 1,250,993 | 90 | 36 |
| Island | 870 | 806 | 1,676 | 685 | 641 | 1,326 | 519 | 484 | 1,003 | 9.0 | 170.8 | 171,746 | ..... | 3 |
| Jefferson | 755 | 680 | 1,435 | 634 | 595 | 1,229 | 468 | 441 | 909 | 8.6 | 159.1 | 149,046 | 128 | 6 |
| King | 42,981 | 43,534 | 86,515 | 33,757 | 33,069 | 66,826 | 25,479 | 25,380 | 50,859 | 9.3 | 177.1 | 9,220,388 | 4 | ..... |
| Kitsap | 4,033 | 3,929 | 7,962 | 3,159 | 3,196 | 6,355 | 2,362 | 2,342 | 4,704 | 9.0 | 168.0 | 747,998 | 870 | 21 |
| Kittitas | 2,866 | 2,682 | 5,548 | 2,343 | 2,323 | 4,666 | 1,716 | 1,721 | 3,437 | 8.8 | 157.6 | 567,198 | 51 | 26 |
| Klickitat | 1,488 | 1,355 | 2,843 | 1,205 | 1,176 | 2,381 | 825 | 839 | 1,664 | 8.6 | 152.5 | 271,720 | 110 | 14 |
| Lewis | 5,971 | 5,722 | 11,693 | 4,850 | 4,828 | 9,678 | 3,547 | 3,469 | 7,016 | 8.8 | 165.4 | 1,198,022 | 501 | 69 |
| Lincoln | 2,567 | 2,495 | 5,062 | 2,130 | 2,036 | 4,166 | 1,585 | 1,535 | 3,120 | 8.3 | 154.7 | 552,430 | 155 | 16 |
| Mason | 698 | 627 | 1,325 | 552 | 533 | 1,085 | 401 | 392 | 793 | 9.0 | 167.1 | 131,307 | 71 | 15 |
| Okanogan | 2,841 | 2,710 | 5,551 | 2,286 | 2,345 | 4,630 | 1,451 | 1,615 | 3,066 | 7.9 | 145.0 | 456,816 | 123 | 58 |
| Pacific | 2,223 | 2,093 | 4,316 | 1,824 | 1,839 | 3,663 | 1,394 | 1,384 | 2,778 | 8.6 | 161.6 | 466,102 | 8 | 8 |
| Pend Oreille | 849 | 815 | 1,664 | 773 | 778 | 1,551 | 522 | 522 | 1,044 | 8.8 | 164.0 | 173,449 | 34 | 20 |
| Pierce | 19,119 | 19,019 | 38,138 | 13,946 | 14,275 | 28,221 | 10,597 | 10,801 | 21,398 | 8.9 | 168.0 | 3,791,830 | 1,429 | 141 |
| San Juan | 529 | 464 | 993 | 398 | 356 | 754 | 293 | 268 | 561 | 8.5 | 160.2 | 90,847 | 44 | 2 |
| Skagit | 4,996 | 4,843 | 9,838 | 4,101 | 4,187 | 8,288 | 3,070 | 3,119 | 6,189 | 9.3 | 170.0 | 1,164,057 | 424 | 38 |
| Skamania | 392 | 379 | 771 | 329 | 289 | 618 | 223 | 214 | 437 | 8.5 | 158.3 | 72,478 | 49 | 1 |
| Snohomish | 10,042 | 9,659 | 19,701 | 7,660 | 7,652 | 15,312 | 5,743 | 5,733 | 11,476 | 9.4 | 179.4 | 2,058,800 | 771 | 24 |
| Spokane | 18,665 | 18,741 | 37,406 | 15,111 | 15,314 | 30,425 | 10,843 | 11,086 | 21,981 | 9.0 | 166.0 | 4,009,721 | 4,559 | ..... |
| Stevens | 3,295 | 2,982 | 6,277 | 2,757 | 2,640 | 5,397 | 1,918 | 1,839 | 3,752 | 8.3 | 158.2 | 599,643 | 230 | 43 |
| Thurston | 3,313 | 3,343 | 6,656 | 2,634 | 2,710 | 5,344 | 1,832 | 1,922 | 3,754 | 9.1 | 163.3 | 628,660 | 182 | 34 |
| Wahkiakum | 503 | 483 | 986 | 379 | 363 | 742 | 300 | 280 | 580 | 8.5 | 156.0 | 93,784 | 34 | 3 |
| Walla Walla | 4,264 | 4,122 | 8,386 | 3,350 | 3,285 | 6,635 | 2,399 | 2,374 | 4,773 | 8.8 | 165.0 | 848,642 | 938 | ..... |
| Whatcom | 8,274 | 8,510 | 16,784 | 6,069 | 5,944 | 12,013 | 4,386 | 4,358 | 8,744 | 9.0 | 170.0 | 1,544,184 | 226 | 45 |
| Whitman | 5,003 | 4,949 | 9,952 | 4,259 | 4,190 | 8,449 | 3,027 | 3,100 | 6,127 | 8.7 | 161.6 | 999,043 | 245 | 12 |
| Yakima | 9,039 | 8,890 | 17,929 | 7,945 | 7,809 | 15,754 | 5,225 | 5,178 | 10,403 | 9.8 | 165.6 | 1,800,176 | ..... | 180 |
| Totals | 183,195 | 180,551 | 363,746 | 145,397 | 144,710 | 290,107 | 105,961 | 106,578 | 212534 | 8.8 | 159.6 | 37,235,881 | 13,100 | 1,010 |

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## TABLE 2.—TEACHERS EMPLOYED, SALARIES, DEPARTMENTS, 1919-20.

| COUNTIES | No. of Different Teachers Employed | | | AGGREGATE SALARY | | AVERAGE SALARY | | No. Superintendents, Principals and Supervisors Employed | | | AGGREGATE SALARY | | AVERAGE SALARY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Men | Women | Total | Men | Women | Men | Women | Men | Women | Total | Men | Women | Men | Women |
| Adams | 15 | 126 | 141 | $20,119 44 | $116,965 00 | $1,341 00 | $928 29 | 7 | 11 | 18 | $11,735 00 | $11,540 00 | $1,676 00 | $1,049 00 |
| Asotin | 20 | 55 | 75 | 22,823 75 | 45,638 75 | 1,141 15 | 829 78 | 7 | 2 | 9 | 10,595 00 | 2,160 00 | 1,513 57 | 1,080 00 |
| Benton | 22 | 92 | 114 | 27,744 00 | 88,570 00 | 1,261 09 | 962 72 | 14 | 5 | 19 | 20,304 00 | 5,620 00 | 1,450 30 | 1,125 00 |
| Chelan | 28 | 178 | 206 | 38,774 85 | 169,961 72 | 1,384 81 | 954 84 | 9 | 20 | 29 | 16,971 35 | 22,442 25 | 1,885 70 | 1,122 11 |
| Clallam | 14 | 87 | 101 | 18,602 50 | 82,399 25 | 1,328 75 | 947 11 | 8 | 11 | 19 | 11,800 00 | 10,983 25 | 1,475 00 | 998 93 |
| Clarke | 51 | 202 | 253 | 59,707 50 | 187,558 00 | 1,170 73 | 928 50 | 25 | 22 | 47 | 34,289 00 | 21,517 50 | 1,371 56 | 978 07 |
| Columbia | 17 | 60 | 77 | 20,374 26 | 51,889 58 | 1,198 48 | 864 15 | 6 | 1 | 7 | 9,011 70 | 990 00 | 1,501 95 | 990 00 |
| Cowlitz | 19 | 110 | 129 | 22,183 50 | 90,013 50 | 1,167 55 | 818 30 | 9 | 8 | 17 | 12,508 50 | 7,515 00 | 1,389 83 | 939 37 |
| Douglas | 24 | 117 | 141 | 25,648 50 | 102,653 85 | 1,068 68 | 877 38 | 2 | ..... | 2 | 4,150 00 | ..... | 4,150 00 | ..... |
| Ferry | 6 | 45 | 51 | 6,657 00 | 34,458 00 | 1,109 50 | 763 74 | 2 | 5 | 7 | 3,275 00 | 4,570 00 | 1,637 50 | 914 00 |
| Franklin | 10 | 61 | 71 | 12,922 50 | 60,345 00 | 1,292 25 | 989 26 | 5 | 1 | 6 | 7,985 00 | 1,275 00 | 1,222 50 | 1,275 50 |
| Garfield | 7 | 43 | 50 | 7,645 00 | 35,818 00 | 1,092 14 | 832 97 | 3 | 1 | 4 | 3,825 00 | 1,100 00 | 1,275 00 | 1,100 00 |
| Grant | 21 | 100 | 121 | 24,605 00 | 86,077 50 | 1,171 66 | 860 77 | 11 | 3 | 14 | 14,580 00 | 8,190 00 | 1,325 45 | 1,063 33 |
| Grays Harbor | 38 | 260 | 298 | 61,993 94 | 296,798 79 | 1,631 42 | 1,141 53 | 18 | 11 | 29 | 34,630 00 | 17,970 00 | 1,923 88 | 1,633 63 |
| Island | 5 | 45 | 50 | 5,527 00 | 36,085 50 | 1,184 35 | 801 90 | 5 | 6 | 11 | 5,257 00 | 5,085 00 | 1,051 40 | 847 50 |
| Jefferson | 10 | 49 | 59 | 13,900 00 | 41,682 50 | 1,390 00 | 850 66 | 4 | 3 | 7 | 6,650 00 | 3,357 50 | 1,675 00 | 1,119 16 |
| King | 325 | 1,751 | 2,076 | 658,371 50 | 2,568 456 50 | 2,025 75 | 1,466 88 | 121 | 83 | 204 | 282,872 85 | 131,652 25 | 2,337 79 | 1,586 17 |
| Kitsap | 17 | 167 | 184 | 21,363 15 | 155,610 50 | 1,256 65 | 931 79 | 10 | 14 | 24 | 14,010 00 | 14,995 00 | 1,401 00 | 1,071 07 |
| Kittitas | 22 | 155 | 177 | 36,297 73 | 159,417 50 | 1,649 89 | 1,028 50 | 9 | 11 | 20 | 17,993 33 | 15,240 00 | 1,999 26 | 1,385 45 |
| Klickitat | 24 | 106 | 130 | 25,171 25 | 89,417 50 | 1,048 80 | 843 56 | 9 | 8 | 17 | 11,860 00 | 8,255 00 | 1,317 78 | 1,031 87 |
| Lewis | 67 | 264 | 331 | 86,504 50 | 227,900 47 | 1,291 11 | 863 26 | 31 | 17 | 48 | 48,981 25 | 16,405 00 | 1,578 43 | 965 00 |
| Lincoln | 36 | 195 | 231 | 46,230 50 | 174,220 25 | 1,281 36 | 893 43 | 17 | 9 | 26 | 28,130 00 | 9,177 50 | 1,648 82 | 1,019 72 |
| Mason | 8 | 47 | 55 | 10,141 25 | 39,015 00 | 1,267 62 | 830 10 | 1 | ..... | 1 | 2,100 00 | ..... | 2,100 00 | ..... |
| Okanogan | 26 | 170 | 196 | 28,065 00 | 136,633 25 | 1,123 40 | 799 02 | 12 | 8 | 20 | 17,835 00 | 9,535 00 | 1,621 36 | 1,191 88 |
| Pacific | 17 | 132 | 149 | 26,430 00 | 122,657 50 | 1,554 64 | 929 97 | 10 | 10 | 20 | 17,010 00 | 11,315 00 | 1,701 00 | 1,131 50 |
| Pend Oreille | 9 | 59 | 68 | 10,355 00 | 50,800 64 | 982 50 | 834 50 | 6 | 5 | 11 | 7,430 00 | 4,950 00 | 1,238 25 | 990 00 |
| Pierce | 131 | 728 | 859 | 230,187 00 | 847,783 00 | 1,757 15 | 1,164 53 | 59 | 47 | 106 | 116,927 00 | 58,496 00 | 1,981 80 | 1,244 59 |
| San Juan | 6 | 25 | 31 | 5,445 00 | 19,650 00 | 908 00 | 786 00 | 2 | 1 | 3 | 2,475 00 | 720 00 | 1,237 50 | 720 00 |
| Skagit | 39 | 241 | 280 | 56,765 00 | 224,814 32 | 1,455 51 | 933 51 | 17 | 7 | 24 | 30,126 25 | 8,488 75 | 1,774 26 | 1,211 96 |
| Skamania | 7 | 30 | 37 | 8,080 00 | 25,257 50 | 1,154 28 | 841 91 | 4 | 1 | 5 | 5,705 00 | 1,125 00 | 1,426 25 | 1,125 00 |
| Snohomish | 87 | 427 | 514 | 133,342 26 | 447,007 20 | 1,532 67 | 1,046 85 | 47 | 37 | 84 | 73,530 13 | 42,578 52 | 1,564 47 | 1,150 77 |
| Spokane | 166 | 840 | 1,006 | 263,456 00 | 948,547 00 | 1,587 08 | 1,129 22 | 55 | 53 | 108 | 93,708 00 | 76,275 00 | 1,703 70 | 1,439 15 |
| Stevens | 39 | 165 | 204 | 40,363 75 | 133,267 00 | 1,034 96 | 807 67 | 10 | ..... | 10 | 12,802 50 | ..... | 1,280 50 | ..... |
| Thurston | 37 | 138 | 175 | 50,209 50 | 132,065 00 | 1,357 00 | 956 90 | 22 | 12 | 34 | 31,911 50 | 12,655 00 | 1,450 52 | 1,054 58 |
| Wahkiakum | 3 | 31 | 34 | 2,750 00 | 26,015 00 | 916 66 | 839 19 | 2 | 5 | 7 | 1,895 00 | 4,590 00 | 947 50 | 918 00 |
| Walla Walla | 35 | 208 | 243 | 56,080 24 | 234,839 60 | 1,602 28 | 1,129 03 | 19 | 18 | 37 | 33,555 00 | 24,836 40 | 1,766 05 | 1,379 80 |
| Whatcom | 65 | 336 | 401 | 91,565 00 | 333,444 00 | 1,408 70 | 992 39 | 36 | 49 | 85 | 52,370 00 | 51,743 00 | 1,496 28 | 1,034 86 |
| Whitman | 78 | 332 | 410 | 100,307 50 | 308,291 45 | 1,285 99 | 928 50 | 44 | 16 | 60 | 62,378 00 | 18,846 00 | 1,417 56 | 1,146 62 |
| Yakima | 72 | 396 | 468 | 110,173 00 | 411,963 82 | 1,530 18 | 1,040 31 | 47 | 43 | 90 | 70,342 17 | 49,950 50 | 1,796 64 | 1,161 63 |
| Totals | 1,624 | 8,573 | 10,197 | $2,487,442 87 | $9,343,988 94 | $1,531 97 | $1,089 93 | 725 | 564 | 1,289 | 1243,454 53 | $690,589 42 | $1,715 10 | $1,224 44 |

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**TABLE 2—Continued.**

| COUNTIES | Teachers Employed No. of High School | | | AGGREGATE SALARY | | AVERAGE SALARY | | No. Grade Teachers Employed | | | AGGREGATE SALARY | | AVERAGE SALARY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Men | Women | Total | Men | Women | Men | Women | Men | Women | Total | Men | Women | Men | Women |
| Adams | 3 | 12 | 15 | $3,579 44 | $13,320 00 | $1,193 00 | $1,110 00 | 2 | 37 | 39 | $2,075 00 | $34,670 00 | $1,037 00 | $937 00 |
| Asotin | 5 | 9 | 14 | 6,345 00 | 9,708 75 | 1,269 00 | 1,078 75 | 3 | 25 | 28 | 2,533 75 | 20,787 50 | 844 58 | 831 50 |
| Benton | 3 | 18 | 21 | 3,690 00 | 21,025 00 | 1,230 00 | 1,168 06 | ..... | 49 | 49 | ..... | 45,940 00 | ..... | 937 55 |
| Chelan | 14 | 30 | 44 | 18,124 75 | 33,948 32 | 1,294 62 | 1,131 61 | 2 | 91 | 93 | 2,163 75 | 88,606 15 | 1,081 87 | 973 69 |
| Clallam | 2 | 7 | 9 | 3,000 00 | 8,698 00 | 1,500 00 | 1,242 57 | 1 | 36 | 37 | 990 00 | 37,005 00 | 990 00 | 1,027 91 |
| Clarke | 9 | 28 | 37 | 11,243 50 | 30,340 50 | 1,249 27 | 1,083 58 | 7 | 115 | 122 | 6,445 00 | 109,078 50 | 920 71 | 952 85 |
| Columbia | 3 | 7 | 10 | 4,141 44 | 7,389 90 | 1,380 47 | 1,055 70 | 6 | 26 | 32 | 5,721 12 | 22,887 18 | 953 52 | 880 27 |
| Cowlitz | 3 | 13 | 16 | 3,105 00 | 11,980 00 | 1,035 00 | 921 54 | 2 | 46 | 48 | 2,115 00 | 36,770 00 | 1,057 50 | 799 34 |
| Douglas | 4 | 7 | 11 | 5,850 00 | 8,115 00 | 1,462 50 | 1,159 28 | 2 | 27 | 29 | 3,125 00 | 26,775 00 | 1,562 50 | 991 66 |
| Ferry | ..... | 4 | 4 | ..... | 3,870 00 | ..... | 967 50 | ..... | 14 | 14 | ..... | 12,236 00 | ..... | 874 00 |
| Franklin | 1 | 9 | 10 | 1,437 50 | 10,640 00 | 1,437 50 | 1,182 22 | ..... | 25 | 25 | ..... | 25,440 00 | ..... | 1,017 60 |
| Garfield | 1 | 3 | 4 | 1,300 00 | 3,300 00 | 1,300 00 | 1,100 00 | ..... | 11 | 11 | ..... | 10,190 00 | ..... | 926 36 |
| Grant | 2 | 8 | 10 | 2,425 00 | 8,315 00 | 1,212 50 | 1,039 37 | 3 | 31 | 34 | 3,255 00 | 28,700 00 | 1,085 00 | 925 81 |
| Grays Harbor | 12 | 38 | 50 | 18,073 94 | 52,627 43 | 1,506 14 | 1,384 90 | 7 | 170 | 177 | 8,590 00 | 188,251 86 | 1,227 10 | 1,107 83 |
| Island | 1 | 4 | 5 | 810 00 | 3,555 00 | 810 00 | 888 75 | ..... | 18 | 18 | ..... | 14,237 50 | ..... | 790 97 |
| Jefferson | 2 | 7 | 9 | 3,140 00 | 7,030 00 | 1,570 00 | 1,004 28 | 3 | 19 | 22 | 3,330 00 | 16,600 00 | 1,110 00 | 873 67 |
| King | 151 | 277 | 428 | 291,281 25 | 463,842 50 | 1,929 01 | 1,674 52 | 51 | 1,347 | 1,398 | 81,905 00 | 1983,618 75 | 1,605 98 | 1,435 50 |
| Kitsap | 4 | 16 | 20 | 4,698 15 | 18,715 00 | 1,174 58 | 1,169 68 | 2 | 112 | 114 | 1,845 00 | 100,493 00 | 922 50 | 995 48 |
| Kittitas | 7 | 27 | 34 | 11,819 40 | 31,875 00 | 1,688 48 | 1,180 55 | 5 | 86 | 91 | 5,685 00 | 85,389 50 | 1,137 00 | 992 66 |
| Klickitat | 2 | 11 | 13 | 2,550 00 | 10,590 00 | 1,275 00 | 962 72 | 1 | 29 | 30 | 1,125 00 | 24,930 00 | 1,125 00 | 859 65 |
| Lewis | 14 | 41 | 55 | 16,272 50 | 39,048 50 | 1,162 32 | 952 40 | 13 | 136 | 149 | 13,046 25 | 116,322 22 | 1,003 56 | 855 31 |
| Lincoln | 5 | 27 | 32 | 6,948 00 | 28,610 50 | 1,389 60 | 1,059 64 | 1 | 59 | 60 | 900 00 | 53,447 59 | 900 00 | 905 89 |
| Mason | 1 | 5 | 6 | 1,320 00 | 4,410 00 | 1,320 00 | 882 00 | 2 | 23 | 25 | 2,025 00 | 18,495 00 | 1,012 50 | 804 13 |
| Okanogan | 2 | 19 | 21 | 2,345 00 | 20,055 00 | 1,172 50 | 1,055 52 | ..... | 62 | 62 | ..... | 51,358 25 | ..... | 828 35 |
| Pacific | 5 | 19 | 24 | 7,080 00 | 19,685 00 | 1,416 00 | 1,036 05 | 1 | 84 | 85 | 1,440 00 | 76,042 50 | ..... | ..... |
| Pend Oreille | 1 | 5 | 6 | 1,125 00 | 4,860 00 | 1,125 00 | 967 00 | ..... | 24 | 24 | ..... | 20,570 00 | ..... | 920 75 |
| Pierce | 50 | 115 | 165 | 83,770 00 | 156,815 00 | 1,675 40 | 1,363 60 | 20 | 510 | 530 | 27,310 00 | 582,417 00 | 1,365 50 | 1,142 00 |
| San Juan | 1 | 3 | 4 | 900 00 | 2,660 00 | 900 00 | 886 00 | 1 | 7 | 8 | 720 00 | 5,375 00 | 720 00 | 767 85 |
| Skagit | 10 | 35 | 45 | 13,653 75 | 39,360 82 | 1,365 37 | 1,124 59 | 10 | 168 | 178 | 11,005 00 | 150,564 75 | 1,100 50 | 896 22 |
| Skamania | ..... | 4 | 4 | ..... | 3,105 00 | ..... | 776 25 | 1 | 9 | 10 | 945 00 | 7,800 00 | 945 00 | 866 66 |
| Snohomish | 31 | 72 | 103 | 48,662 13 | 87,882 05 | 1,569 74 | 1,219 75 | 8 | 272 | 280 | 10,200 00 | 276,432 25 | 1,275 00 | 1,016 29 |
| Spokane | 91 | 132 | 223 | 146,653 00 | 181,895 00 | 1,611 57 | 1,378 00 | 15 | 539 | 554 | 19,630 00 | 597,102 00 | 1,308 66 | 1,107 79 |
| Stevens | 7 | 17 | 24 | 9,310 00 | 17,460 00 | 1,330 00 | 1,027 07 | 8 | 62 | 70 | 7,670 00 | 52,943 00 | 958 75 | 853 91 |
| Thurston | 7 | 20 | 27 | 10,213 00 | 21,793 00 | 1,459 00 | 1,089 65 | 4 | 78 | 82 | 4,050 00 | 73,191 00 | 1,012 50 | 938 34 |
| Wahkiakum | 1 | ..... | 1 | 855 00 | ..... | 855 00 | ..... | ..... | 9 | 9 | ..... | 7,155 00 | ..... | 824 37 |
| Walla Walla | 13 | 35 | 48 | 19,600 24 | 47,222 50 | 1,507 69 | 1,349 21 | ..... | 121 | 121 | ..... | 132,925 70 | ..... | 1,098 56 |
| Whatcom | 23 | 60 | 83 | 32,610 00 | 71,265 00 | 1,417 82 | 1,187 75 | 5 | 200 | 205 | 5,460 00 | 188,750 00 | 1,092 00 | 943 75 |
| Whitman | 16 | 55 | 71 | 20,679 50 | 59,404 00 | 1,292 46 | 1,080 07 | 6 | 135 | 141 | 5,760 00 | 122,849 70 | 943 33 | 909 99 |
| Yakima | 22 | 67 | 89 | 35,900 83 | 86,244 97 | 1,631 85 | 1,287 23 | 3 | 269 | 272 | 8,980 00 | 202,653 85 | 1,810 00 | 964 08 |
| Totals | 529 | 1,266 | 1,795 | $854,512 22 | $1,650,601 74 | $1,617 37 | $1,303 79 | 195 | 5,081 | 5,276 | $244,994 87 | $5,058,980 16 | $1,256 38 | $1,113 75 |

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**TABLE 2—Concluded.**

| COUNTIES | No. of Rural or One-room School Teachers | | | Aggregate Salary | | Average Salary | | No. of Departments (Rooms) Maintained |
|---|---|---|---|---|---|---|---|---|
| | Men | Women | Total | Men | Women | Men | Women | |
| Adams | 3 | 66 | 69 | $2,730 00 | $57,435 00 | $910 00 | $870 00 | 137 |
| Asotin | 5 | 19 | 24 | 3,350 00 | 12,982 50 | 670 00 | 683 55 | 75 |
| Benton | 5 | 20 | 25 | 3,750 00 | 15,985 00 | 750 00 | 799 25 | 118 |
| Chelan | 3 | 37 | 40 | 1,515 00 | 24,965 00 | 750 00 | 674 73 | 191 |
| Clallam | 3 | 33 | 36 | 2,812 50 | 25,763 00 | 937 50 | 780 69 | 97 |
| Clarke | 10 | 37 | 47 | 7,730 00 | 26,621 50 | 723 50 | 713 35 | 229 |
| Columbia | 2 | 26 | 28 | 1,500 00 | 20,622 50 | 750 00 | 793 17 | 63 |
| Cowlitz | 5 | 43 | 48 | 4,455 00 | 33,749 50 | 891 00 | 784 85 | 131 |
| Douglas | 16 | 83 | 99 | 12,523 50 | 67,763 85 | 882 71 | 806 71 | 130 |
| Ferry | 4 | 22 | 26 | 3,382 00 | 13,782 00 | 845 50 | 617 71 | 50 |
| Franklin | 4 | 26 | 30 | 3,500 00 | 22,990 00 | 875 00 | 884 23 | 74 |
| Garfield | 3 | 28 | 31 | 2,520 00 | 21,228 00 | 840 00 | 758 14 | 50 |
| Grant | 5 | 58 | 63 | 4,345 00 | 45,872 50 | 869 00 | 790 90 | 125 |
| Grays Harbor | 1 | 41 | 42 | 700 00 | 37,949 50 | 700 00 | 930 28 | 284 |
| Island | ..... | 17 | 17 | ..... | 13,208 00 | ..... | 776 98 | 54 |
| Jefferson | 1 | 20 | 21 | 780 00 | 14,696 00 | 780 00 | 734 75 | 59 |
| King | 2 | 44 | 46 | 2,812 50 | 39,343 00 | 1,156 25 | 894 16 | 1,822 |
| Kitsap | 1 | 25 | 26 | 810 00 | 21,407 50 | 810 00 | 856 30 | 186 |
| Kittitas | 1 | 31 | 32 | 800 00 | 26,933 00 | 800 00 | 868 80 | 148 |
| Klickitat | 12 | 58 | 70 | 9,636 25 | 45,642 50 | 803 02 | 786 93 | 124 |
| Lewis | 9 | 70 | 79 | 8,254 50 | 56,124 75 | 917 17 | 801 78 | 307 |
| Lincoln | 13 | 100 | 113 | 10,252 50 | 82,984 75 | 888 65 | 829 84 | 230 |
| Mason | 4 | 19 | 23 | 4,696 25 | 16,110 00 | 1,174 00 | 847 89 | 52 |
| Okanogan | 12 | 81 | 93 | 7,905 00 | 55,685 00 | 658 75 | 687 47 | 191 |
| Pacific | 1 | 19 | 20 | 900 00 | 15,615 00 | 900 00 | 821 84 | 143 |
| Pend Oreille | 2 | 25 | 27 | 1,800 00 | 20,420 64 | 900 00 | 829 77 | 64 |
| Pierce | 2 | 56 | 58 | 2,180 00 | 50,055 00 | 1,090 00 | 893 84 | 832 |
| San Juan | 2 | 14 | 16 | 1,350 00 | 10,895 00 | 675 00 | 978 21 | 20 |
| Skagit | 2 | 31 | 33 | 1,980 00 | 26,405 00 | 990 00 | 851 61 | 280 |
| Skamania | 2 | 16 | 18 | 1,430 00 | 13,227 50 | 715 00 | 826 72 | 44 |
| Snohomish | 1 | 46 | 47 | 950 00 | 40,174 38 | 950 00 | 873 35 | 476 |
| Spokane | 5 | 116 | 121 | 3,470 00 | 98,275 00 | 964 00 | 804 09 | 849 |
| Stevens | 14 | 86 | 100 | 10,561 25 | 62,864 00 | 755 80 | 730 97 | 202 |
| Thurston | 4 | 28 | 32 | 4,035 00 | 24,426 00 | 1,008 75 | 886 64 | 171 |
| Wahkiakum | ..... | 17 | 17 | ..... | 14,270 00 | ..... | 839 41 | 33 |
| Walla Walla | 3 | 34 | 37 | 2,925 00 | 29,855 00 | 975 00 | 881 02 | 234 |
| Whatcom | 1 | 27 | 28 | 1,125 00 | 21,686 00 | 1,125 00 | 803 14 | 330 |
| Whitman | 12 | 126 | 138 | 11,495 00 | 107,691 75 | 957 91 | 854 69 | 398 |
| Yakima | ..... | 17 | 17 | ..... | 13,115 00 | ..... | 771 47 | 400 |

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## TABLE 3—ENROLLMENT BY GRADES, 1919-20.

| COUNTIES | ENROLLMENT BY YEARS OR GRADES (DAY SCHOOLS) | | | | | | | | | | | | Evening School Enrollment | | Number Pupils Graduating From Eighth Grade | Number Pupils Attending Private Schools |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1st Grade | 2nd Grade | 3rd Grade | 4th Grade | 5th Grade | 6th Grade | 7th Grade | 8th Grade | 9th Grade | 10th Grade | 11th Grade | 12th Grade | Elementary Evening Schools | Secondary Evening Schools | | |
| Adams | 380 | 301 | 349 | 335 | 294 | 291 | 255 | 248 | 97 | 66 | 49 | 38 | ..... | ..... | 166 | 41 |
| Asotin | 263 | 191 | 211 | 190 | 166 | 182 | 204 | 175 | 143 | 92 | 64 | 69 | ..... | ..... | 102 | ..... |
| Benton | 418 | 311 | 303 | 292 | 298 | 277 | 297 | 303 | 181 | 114 | 93 | 69 | ..... | ..... | 153 | ..... |
| Chelan | 776 | 578 | 519 | 524 | 555 | 491 | 533 | 461 | 383 | 203 | 134 | 136 | ..... | ..... | 246 | 23 |
| Clallam | 338 | 269 | 276 | 232 | 240 | 226 | 225 | 167 | 110 | 81 | 64 | 38 | ..... | ..... | 96 | 1 |
| Clarke | 1,231 | 700 | 781 | 829 | 737 | 827 | 711 | 741 | 363 | 211 | 172 | 128 | 26 | ..... | 431 | 160 |
| Columbia | 234 | 178 | 143 | 169 | 142 | 149 | 145 | 132 | 96 | 38 | 26 | 37 | ..... | ..... | 53 | ..... |
| Cowlitz | 405 | 350 | 344 | 333 | 354 | 314 | 292 | 339 | 146 | 82 | 70 | 56 | ..... | ..... | 192 | 7 |
| Douglas | 494 | 288 | 335 | 258 | 288 | 254 | 319 | 239 | 91 | 50 | 26 | 29 | ..... | ..... | 95 | 23 |
| Ferry | 254 | 138 | 152 | 132 | 102 | 116 | 99 | 115 | 44 | 37 | 20 | 10 | ..... | ..... | 68 | ..... |
| Franklin | 213 | 142 | 131 | 179 | 153 | 138 | 129 | 117 | 87 | 45 | 25 | 29 | ..... | ..... | 67 | ..... |
| Garfield | 121 | 113 | 108 | 121 | 90 | 106 | 83 | 107 | 66 | 32 | 26 | 22 | ..... | ..... | 54 | 1 |
| Grant | 361 | 205 | 222 | 226 | 264 | 202 | 175 | 198 | 110 | 57 | 45 | 34 | ..... | ..... | 53 | 1 |
| Grays Harbor | 1,196 | 1,005 | 962 | 954 | 973 | 984 | 893 | 710 | 507 | 297 | 218 | 182 | 201 | 20 | 448 | 375 |
| Island | 191 | 147 | 153 | 135 | 160 | 151 | 120 | 158 | 63 | 23 | 16 | 9 | ..... | ..... | 112 | ..... |
| Jefferson | 196 | 133 | 160 | 135 | 114 | 106 | 111 | 127 | 65 | 38 | 20 | 25 | ..... | ..... | 97 | ..... |
| King | 10,155 | 7,092 | 6,932 | 6,802 | 6,596 | 6,087 | 5,792 | 5,250 | 4,126 | 2,852 | 1,891 | 1,459 | 1,581 | 8,307 | 3,861 | 6,500 |
| Kitsap | 968 | 743 | 750 | 699 | 705 | 675 | 646 | 480 | 332 | 178 | 99 | 80 | ..... | 159 | 380 | 29 |
| Kittitas | 691 | 466 | 475 | 525 | 511 | 460 | 489 | 345 | 258 | 178 | 114 | 73 | 56 | 104 | 239 | ..... |
| Klickitat | 348 | 238 | 260 | 243 | 246 | 227 | 238 | 250 | 139 | 97 | 51 | 44 | ..... | ..... | 166 | 5 |
| Lewis | 1,478 | 971 | 1,031 | 1,152 | 986 | 956 | 963 | 852 | 545 | 312 | 210 | 187 | 20 | ..... | 605 | 169 |
| Lincoln | 585 | 413 | 455 | 479 | 461 | 372 | 434 | 429 | 192 | 145 | 113 | 88 | ..... | ..... | 296 | 46 |
| Mason | 163 | 132 | 118 | 92 | 97 | 135 | 109 | 119 | 47 | 22 | 23 | 28 | ..... | ..... | 84 | 2 |
| Okanogan | 816 | 528 | 488 | 537 | 450 | 460 | 481 | 448 | 189 | 114 | 78 | 46 | ..... | ..... | 260 | 103 |
| Pacific | 580 | 482 | 412 | 399 | 406 | 389 | 369 | 267 | 163 | 122 | 77 | 47 | ..... | ..... | 179 | ..... |
| Pend Oreille | 233 | 167 | 196 | 190 | 165 | 165 | 147 | 155 | 60 | 33 | 23 | 17 | ..... | ..... | 64 | 2 |
| Pierce | 4,014 | 3,024 | 2,960 | 2,968 | 2,987 | 2,753 | 2,627 | 2,255 | 1,868 | 1,179 | 742 | 613 | 390 | 2,424 | 1,706 | 2,065 |
| San Juan | 115 | 52 | 87 | 64 | 73 | 103 | 60 | 94 | 34 | 22 | 16 | 4 | ..... | ..... | 37 | ..... |
| Skagit | 1,167 | 893 | 932 | 914 | 888 | 849 | 749 | 736 | 506 | 278 | 216 | 160 | 18 | 79 | 474 | 34 |
| Skamania | 89 | 79 | 70 | 63 | 59 | 62 | 60 | 65 | 21 | 32 | 6 | 12 | ..... | ..... | 37 | ..... |
| Snohomish | 2,148 | 1,742 | 1,560 | 1,729 | 1,592 | 1,526 | 1,556 | 1,225 | 980 | 536 | 432 | 330 | 122 | 330 | 881 | 452 |
| Spokane | 4,531 | 3,162 | 3,207 | 3,118 | 3,071 | 2,746 | 2,594 | 2,466 | 2,532 | 1,314 | 930 | 754 | 457 | 4,191 | 1,751 | 2,270 |
| Stevens | 790 | 526 | 562 | 607 | 687 | 546 | 534 | 557 | 267 | 140 | 94 | 78 | ..... | ..... | ..... | 28 |
| Thurston | 810 | 553 | 537 | 555 | 571 | 566 | 449 | 513 | 352 | 173 | 118 | 92 | 7 | 125 | 337 | 121 |
| Wahkiakum | 144 | 88 | 103 | 71 | 101 | 65 | 83 | 59 | 18 | 6 | 4 | ..... | ..... | ..... | 37 | 23 |
| Walla Walla | 911 | 627 | 688 | 628 | 701 | 705 | 618 | 510 | 457 | 350 | 271 | 169 | ..... | ..... | 871 | 539 |
| Whatcom | 1,823 | 1,115 | 1,148 | 1,183 | 1,209 | 1,201 | 1,146 | 1,041 | 850 | 557 | 392 | 311 | 27 | 432 | 600 | 767 |
| Whitman | 1,131 | 888 | 806 | 804 | 870 | 840 | 788 | 840 | 540 | 403 | 270 | 224 | ..... | ..... | 561 | 466 |
| Yakima | 2,703 | 1,826 | 1,755 | 1,759 | 1,600 | 1,490 | 1,426 | 1,224 | 921 | 490 | 306 | 245 | 12 | ..... | 704 | ..... |
| Totals | 48,471 | 30,876 | 30,785 | 30,625 | 29,976 | 28,194 | 26,930 | 24,517 | 17,888 | 10,960 | 7,544 | 5,978 | 2,917 | 16,161 | 15,553 | 14,256 |

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**TABLE 4—GENERAL FUND—WARRANT ACCOUNT, 1919-20.**

| COUNTIES | Outstanding at Beginning of School Year | Expense of General Control (Overhead Charges) | Expense of Instruction | | Expense of Operation of School Plant | Expense of Maintenance of School Plant |
|---|---|---|---|---|---|---|
| | | | Teachers' Salaries | Other Expense of Instruction | | |
| Adams | $64,430 70 | $11,234 05 | $129,031 48 | $9,315 92 | $23,156 49 | $9,188 66 |
| Asotin | 18,352 47 | 5,166 90 | 62,430 24 | 2,937 78 | 10,186 85 | 1,889 64 |
| Benton | 77,854 06 | 9,907 74 | 107,578 54 | 12,884 55 | 20,363 10 | 8,617 48 |
| Chelan | 10,583 55 | 4,285 09 | 206,073 12 | 10,539 44 | 43,074 70 | 15,143 10 |
| Clallam | 16,898 71 | 6,210 86 | 92,813 56 | 9,518 71 | 13,290 84 | 12,071 18 |
| Clarke | 88,106 88 | 12,515 20 | 233,326 56 | 9,112 14 | 37,613 37 | 14,882 96 |
| Columbia | 10,221 88 | 3,533 32 | 65,194 26 | 4,619 00 | 8,869 34 | 5,129 82 |
| Cowlitz | 38,044 83 | 9,329 83 | 103,533 74 | 4,821 58 | 17,179 09 | 8,887 11 |
| Douglas | 71,298 29 | 8,050 40 | 112,695 49 | 5,612 41 | 16,913 66 | 9,986 54 |
| Ferry | 11,565 69 | 730 89 | 41,302 25 | 1,508 88 | 4,981 59 | 3,235 42 |
| Franklin | 11,760 22 | 4,424 28 | 68,580 18 | 5,044 67 | 14,164 51 | 5,401 89 |
| Garfield | 5,468 73 | 2,200 90 | 40,853 58 | 877 63 | 5,052 22 | 5,587 14 |
| Grant | 100,171 18 | 3,343 88 | 109,180 83 | 5,665 47 | 23,643 02 | 10,245 18 |
| Grays Harbor | 92,054 74 | 24,351 39 | 347,749 98 | 25,109 50 | 57,325 59 | 27,357 97 |
| Island | 6,825 39 | 653 00 | 40,932 75 | 2,037 67 | 5,892 26 | 2,906 37 |
| Jefferson | 4,997 18 | 3,377 04 | 53,263 11 | 4,852 45 | 7,513 49 | 4,544 37 |
| King | 371,450 61 | 224,856 12 | 3,189,041 07 | 250,735 76 | 609 771 42 | 333,783 30 |
| Kitsap | 63,717 37 | 3,338 56 | 176,339 20 | 7,857 49 | 29,789 87 | 12,671 55 |
| Kittitas | 57,424 02 | 16,622 71 | 183,672 97 | 24,313 50 | 31,645 82 | 24,640 29 |
| Klickitat | 40,175 17 | 6,048 23 | 112,986 18 | 4,753 34 | 15,665 10 | 7,868 22 |
| Lewis | 93,569 60 | 24,262 48 | 296,136 82 | 28,709 85 | 59,761 80 | 18,430 40 |
| Lincoln | 55,173 59 | 21,503 27 | 201,801 72 | 8,461 03 | 33,630 30 | 25,235 88 |
| Mason | 22,768 65 | 3,384 99 | 46,796 60 | 3,046 23 | 5,240 03 | 7,935 21 |
| Okanogan | 95,861 09 | 16,211 21 | 148,602 19 | 7,272 63 | 24,609 41 | 13,368 12 |
| Pacific | 70,870 87 | 7,579 20 | 141,027 04 | 10,790 83 | 24,166 48 | 17,825 63 |
| Pend Oreille | 11,381 84 | 1,182 28 | 60,286 87 | 4,961 45 | 12,132 71 | 2,402 19 |
| Pierce | 78,727 57 | 51,186 68 | 1,054,551 26 | 93,088 94 | 189,505 43 | 121,806,88 |
| San Juan | 9,886 22 | 632 10 | 24,503 40 | 489 76 | 2,729 69 | 672 37 |
| Skagit | 26,135 88 | 20,290 34 | 267,243 03 | 17,386 07 | 42,168 09 | 27,899 30 |
| Skamania | 14,144 59 | 3,008 31 | 30,465 75 | 2,820 03 | 5,788 29 | 2,171 67 |
| Snohomish | 237,610 30 | 33,577 55 | 562,402 56 | 50,164 63 | 103,232 93 | 51,514 92 |
| Spokane | 115,678 77 | 47,722 51 | 1,218,963 77 | 95,061 08 | 230,505 21 | 79,890 15 |
| Stevens | 101,732 62 | 4,070 87 | 172,113 49 | 7,310 20 | 21,051 43 | 13,553 05 |
| Thurston | 5,764 99 | 7,307 74 | 179,439 52 | 10,377 70 | 27,060 83 | 12,125 90 |
| Wahkiakum | 14,242 82 | 709 69 | 28,804 00 | 1,914 16 | 3,207 44 | 1,146 00 |
| Walla Walla | 20,377 87 | 16,553 48 | 278,727 08 | 22,831 54 | 49,344 23 | 22,374 62 |
| Whatcom | 146,413 08 | 26,580 30 | 404,117 14 | 23,735 21 | 59,461 02 | 20,699 34 |
| Whitman | 84,144 21 | 39,055 88 | 396,132 66 | 6,845 62 | 65,017 99 | 40,868 44 |
| Yakima | 35,216 49 | 33,121 62 | 501,819 39 | 32,398 07 | 85,844 06 | 38,292 31 |
| Totals | $2,401,102 21 | $718,417 89 | $11,475,503 33 | $829,723 21 | $2,040,549 22 | $1,042,250 57 |

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**TABLE 4—Concluded.**

| COUNTIES | Expense Auxiliary Agencies | Miscellaneous Expenses | Outlays (Capital Acquisition and Construction | Total | Redeemed | Balance Outstanding June 30, 1920 |
|---|---|---|---|---|---|---|
| Adams | $19,227 05 | $300 50 | $11,945 85 | $277,830 71 | $253,182 91 | $24,647 80 |
| Asotin | 4,172 13 | 154 08 | 1,880 51 | 107,172 55 | 89,082 07 | 18,090 48 |
| Benton | 46,355 33 | 5 94 | 9,032 86 | 292,549 62 | 235,758 59 | 56,791 03 |
| Chelan | 11,631 46 | 238 31 | 20,897 86 | 322,476 59 | 305,102 45 | 17,374 14 |
| Clallam | 9,447 78 | 341 56 | 9,416 44 | 170,499 09 | 138,628 32 | 31,870 77 |
| Clarke | 15,794 49 | 1,163 68 | 33,237 06 | 445,752 34 | 392,656 31 | 53,096 03 |
| Columbia | 1,617 59 | 182 38 | 105 50 | 99 473 09 | 92,733 24 | 6,739 85 |
| Cowlitz | 8,575 56 | ..... | 3,017 76 | 198,389 02 | 171,751 69 | 21,637 33 |
| Douglas | 10,886 76 | 144 21 | 5,612 68 | 241 200 44 | 163,706 39 | 77,494 05 |
| Ferry | 1,971 09 | ..... | 576 00 | 65,871 81 | 56,764 94 | 9,106 87 |
| Franklin | 10,318 14 | 5,731 31 | 4,751 71 | 130,176 91 | 122,459 35 | 7,717 56 |
| Garfield | 185 49 | ..... | 507 10 | 60,732 79 | 59,727 64 | 1,005 15 |
| Grant | 17,913 75 | 114 03 | 6,582 55 | 276,859 89 | 224,013 85 | 52,846 04 |
| Grays Harbor | 34,427 59 | 1,888 20 | 37,238 75 | 647,453 96 | 527,713 18 | 119,740 78 |
| Island | 1,487 02 | 77 78 | 338 65 | 61,150 89 | 53,766 98 | 7,383 91 |
| Jefferson | 8,760 77 | 80 76 | 172 00 | 87,561 17 | 82,582 10 | 4,979 07 |
| King | 119,182 40 | 114,515 02 | 354,648 70 | 5,567,984 40 | 5,261,395 91 | 306,588 49 |
| Kitsap | 2,268 76 | 105 00 | 6,737 67 | 302,825 46 | 233,203 91 | 69,621 55 |
| Kittitas | 5,371 15 | 563 66 | 6,926 46 | 351,180 52 | 284,054 02 | 67,126 50 |
| Klickitat | 13,563 72 | ..... | 18,563 44 | 219,643 42 | 173,272 68 | 46,370 74 |
| Lewis | 14,608 72 | 330 13 | 10,618 77 | 546,928 57 | 393,273 66 | 153,654 91 |
| Lincoln | 6,140 28 | 142 34 | 6,114 28 | 358,202 68 | 322,255 80 | 35,946 88 |
| Mason | 8,963 25 | 12 50 | 6,204 41 | 104,361 87 | 81,521 54 | 22,840 33 |
| Okanogan | 9,495 27 | 618 08 | 13,907 12 | 329,945 12 | 241 313 15 | 88,631 97 |
| Pacific | 16,446 12 | 1,011 50 | 16,281 32 | 306,298 99 | 222,586 59 | 83,712 40 |
| Pend Oreille | 2,717 30 | ..... | 3,797 50 | 98,852 14 | 92,625 40 | 6,226 74 |
| Pierce | 57,284 87 | 2,861 83 | 30,978 09 | 1,679,491 55 | 1,610,306 92 | 69,184 63 |
| San Juan | 5,191 27 | ..... | ..... | 44,104 81 | 32,193 57 | 11,911 24 |
| Skagit | 24,732 60 | 396 65 | 45,004 05 | 471,256 04 | 444,158 42 | 27,097 62 |
| Skamania | 1,545 58 | ..... | 20 05 | 59,959 27 | 53,488 67 | 6,470 60 |
| Snohomish | 49,486 21 | 728 04 | 30,452 61 | 1,119,169 75 | 881,840 65 | 237,329 10 |
| Spokane | 42,614 05 | 5,510 98 | 176,627 43 | 2,007,573 95 | 1,945,533 18 | 62,040 77 |
| Stevens | 11,646 87 | 401 00 | 10,053 00 | 341,982 53 | 248,161 13 | 93,771 40 |
| Thurston | 31,698 52 | 236 82 | 19,069 69 | 298,076 71 | 289,192 57 | 8,884 14 |
| Wahkiakum | 879 97 | 18 75 | 73 95 | 50,996 78 | 25,197 59 | 25,799 19 |
| Walla Walla | 13,649 85 | 1,148 60 | 22,026 90 | 447,084 17 | 439,272 32 | 7,761 85 |
| Whatcom | 29,518 08 | 1,790 44 | 35,733 39 | 748,045 00 | 645,102 06 | 102,945 94 |
| Whitman | 5,992 60 | 353 86 | 24,009 97 | 652,426 23 | 561,256 99 | 91,169 24 |
| Yakima | 18,138 64 | 7,994 65 | 52,239 82 | 805,115 07 | 676,738 36 | 128,376 71 |
| Totals | $693,943 04 | $149,617 57 | $1,035,451 87 | $20,386,556 90 | $18,127,575 10 | $2,258,983 80 |

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## TABLE 5—GENERAL SCHOOL FUND, CASH RECEIPTS, 1919-20.

| COUNTIES | Balance at Beginning of School Year | State Apportionment | County Apportionment | Special Taxes | Sale of Bonds to Take Up Warrants | From Other Sources | Transferred From Other Districts or Funds | Total |
|---|---|---|---|---|---|---|---|---|
| Adams | $54,106 41 | $35,673 06 | $37,738 86 | $177,985 48 | $8,000 00 | $4,739 98 | $6,214 09 | $324,407 88 |
| Asotin | 18,521 03 | 22,049 21 | 18,601 92 | 42,740 85 | ..... | 1,416 06 | 3,919 10 | 107,248 17 |
| Benton | 75,510 95 | 30,787 82 | 85,004 12 | 171,917 54 | ..... | 6,971 35 | ..... | 320,191 78 |
| Chelan | 32,678 77 | 54,217 72 | 58,496 74 | 174,960 42 | ..... | 5,767 65 | 1,960 69 | 328,101 99 |
| Clallam | 30,276 33 | 30,141 92 | 27,075 06 | 96,836 38 | ..... | 913 29 | 5,779 94 | 190,522 92 |
| Clarke | 57,673 70 | 88,577 89 | 88,862 80 | 183,662 63 | ..... | 3,224 31 | 12,043 26 | 434,044 49 |
| Columbia | 11,685 51 | 21,299 53 | 18,651 14 | 63,724 53 | ..... | 3,341 33 | 2,319 60 | 121,021 64 |
| Cowlitz | 52,498 57 | 42,809 42 | 40,894 09 | 89,539 78 | ..... | 1,626 73 | 7,456 00 | 234,824 59 |
| Douglas | 63,739 36 | 32,589 12 | 30,263 16 | 108,352 86 | ..... | 346 43 | 3,689 52 | 238,980 45 |
| Ferry | 10,237 09 | 11,778 58 | 16,605 40 | 32,485 88 | ..... | 1,085 25 | 81 84 | 72,274 03 |
| Franklin | 28,742 03 | 17,863 23 | 20,331 67 | 119,791 28 | ..... | 640 98 | 4,824 38 | 192,193 57 |
| Garfield | 18,312 47 | 15,052 39 | 12,668 05 | 33,384 98 | ..... | 754 97 | 2,139 58 | 82,312 44 |
| Grant | 81,942 17 | 31,628 20 | 28,898 06 | 169,186 03 | ..... | 6,039 88 | 7,237 48 | 324,931 82 |
| Grays Harbor | 124,476 13 | 115,984 88 | 139,577 79 | 298,996 81 | ..... | 2,331 76 | 10,450 53 | 691,817 90 |
| Island | 7,553 06 | 15,520 45 | 10,725 61 | 27,772 47 | ..... | 1,280 13 | 257 90 | 63,109 62 |
| Jefferson | 38,100 14 | 18,533 70 | 18,245 79 | 44,023 70 | ..... | 1,491 50 | 12,555 97 | 132,950 80 |
| King | 348,273 34 | 867,204 67 | 834,039 06 | 3,062,898 24 | ..... | 149,055 32 | 48,164 83 | 5,309,630 48 |
| Kitsap | 40,071 34 | 68,856 13 | 38,754 23 | 127,017 89 | ..... | 4,417 16 | 5,642 72 | 284,258 97 |
| Kittitas | 41,162 49 | 58,316 20 | 61,595 99 | 165,225 30 | ..... | 26,468 78 | 18,605 16 | 371,373 92 |
| Klickitat | 31,989 05 | 30,646 86 | 31,536 74 | 121,820 25 | ..... | 4,835 74 | 981 28 | 221,709 92 |
| Lewis | 52,248 95 | 116,612 78 | 107,138 61 | 208,998 50 | ..... | 9,257 19 | 14,291 62 | 508,542 60 |
| Lincoln | 91,747 88 | 60,771 33 | 61,356 27 | 210,607 51 | ..... | 767 56 | 22,139 53 | 447,390 08 |
| Mason | 20,816 63 | 15,840 38 | 13,777 17 | 56,872 97 | ..... | 302 20 | 3,068 38 | 110,677 73 |
| Okanogan | 33,764 78 | 47,032 95 | 53,180 56 | 143,309 01 | ..... | 10,019 59 | 120 11 | 287,427 00 |
| Pacific | 82,443 59 | 46,817 80 | 37,690 03 | 143,238 10 | ..... | 635 82 | 2,372 54 | 313,197 88 |
| Pend Oreille | 20,439 19 | 17,294 68 | 20,028 13 | 64,029 49 | ..... | 2,013 32 | 304 64 | 124,109 45 |
| Pierce | 216,858 34 | 361,150 47 | 392,326 17 | 851,757 41 | ..... | 22,879 55 | 61,072 61 | 1,906,044 55 |
| San Juan | 1,809 20 | 10,032 50 | 7,499 16 | 16,784 70 | ..... | 1,268 87 | 247 40 | 37,641 83 |
| Skagit | 100,424 95 | 100,245 79 | 93,165 26 | 236,807 94 | ..... | 4,279 03 | 22,413 57 | 556,836 54 |
| Skamania | 20,241 56 | 8,719 38 | 10,288 62 | 38,429 43 | ..... | 310 73 | 1,066 85 | 79,056 57 |
| Snohomish | 151,808 01 | 188,218 94 | 191,795 42 | 498,531 10 | 26,000 00 | 14,689 13 | 15,040 94 | 1,086,083 54 |
| Spokane | 359,214 33 | 389,431 88 | 378,067 83 | 1,106,826 88 | 53,800 00 | 43,248 29 | 87,655 10 | 2,420,244 31 |
| Stevens | 45,287 52 | 65,766 97 | 55,517 56 | 150,934 18 | ..... | 8,730 06 | 2,160 23 | 328,396 54 |
| Thurston | 46,436 22 | 65,197 38 | 69,761 09 | 164,732 69 | ..... | 1,737 72 | 14,959 55 | 362,874 65 |
| Wahkiakum | 8,498 94 | 9,617 38 | 11,496 39 | 19,009 27 | 500 00 | 239 41 | 388 57 | 49,744 96 |
| Walla Walla | 83,719 50 | 95,792 21 | 100,940 83 | 265,364 91 | ..... | 8,310 19 | 12,153 74 | 566,281 38 |
| Whatcom | 110,489 75 | 153,116 31 | 134,513 99 | 285,336 55 | ..... | 80,442 48 | 19,484 26 | 783,383 34 |
| Whitman | 135,574 70 | 112,883 17 | 112,692 98 | 379,318 80 | ..... | 6,593 63 | 1,382 18 | 748,394 91 |
| Yakima | 87,290 13 | 161,473 97 | 173,762 45 | 413,506 09 | ..... | 10,128 69 | 10,268 80 | 856,430 22 |
| Totals | $2,836,609 10 | $3,634,997 20 | $3,593 564 77 | $10,567,687 83 | $88,300 00 | $452,651 98 | $444,854 58 | $21,618,665 46 |

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| COUNTIES | Warrants Redeemed | Interest Paid on Warrants | Interest Paid on Bonds | Transfers to Other Districts | Total Disbursements | Balance on Hand June 30, 1920, Close of School Year |
|---|---|---|---|---|---|---|
| Adams | $253,146 66 | $2,340 82 | $2,580 18 | $2,028 62 | $260,096 28 | $64,811 60 |
| Asotin | 88,932 02 | 5 90 | ..... | 2,824 60 | 91,762 52 | 15,485 65 |
| Benton | 236,823 51 | 5,539 05 | ..... | 28 19 | 242,390 75 | 77,801 08 |
| Chelan | 305,102 45 | 1,156 68 | ..... | 3,109 07 | 309,368 20 | 18,733 79 |
| Clallam | 138,128 45 | 1,570 81 | ..... | 2,804 58 | 142,503 84 | 48,019 08 |
| Clarke | 391,752 27 | 4,789 62 | ..... | 1,782 34 | 398,274 23 | 35,770 26 |
| Columbia | 92,727 89 | ..... | ..... | 5,778 47 | 98,506 36 | 22,515 28 |
| Cowlitz | 171,751 69 | 2,656 43 | ..... | 1,844 65 | 176,252 77 | 58,571 82 |
| Douglas | 163,706 39 | 3,957 97 | ..... | 1,008 54 | 168,672 90 | 70,307 55 |
| Ferry | 56,659 95 | 1,109 42 | ..... | ..... | 57,769 37 | 14,504 66 |
| Franklin | 122,459 07 | 671 81 | 1,001 50 | 14,967 08 | 139,099 46 | 53,094 11 |
| Garfield | 59,727 64 | 350 77 | ..... | 840 12 | 60,918 53 | 21,393 91 |
| Grant | 225,340 89 | 8,579 18 | ..... | 6,558 38 | 240,478 45 | 84,453 37 |
| Grays Harbor | 527,713 18 | 7,111 81 | ..... | 2,153 10 | 536,978 09 | 154,339 81 |
| Island | 53,762 58 | 601 27 | 9 59 | ..... | 54,373 44 | 8,736 18 |
| Jefferson | 81,385 25 | 292 86 | ..... | 12,763 14 | 94,441 25 | 38,509 55 |
| King | 5,489,567 19 | 41,840 12 | ..... | 5,574 63 | 5,536,981 94 | *227,351 46 |
| Kitsap | 232,643 76 | 4,769 89 | 3,922 78 | 435 16 | 241,771 59 | 42,487 88 |
| Kittitas | 284,054 02 | ..... | 5,194 61 | 1,185 62 | 290,434 25 | 80,939 67 |
| Klickitat | 173,272 88 | 3,788 22 | ..... | 841 12 | 177,901 72 | 43,808 20 |
| Lewis | 398,306 60 | 7,094 27 | ..... | 4,397 97 | 404,798 84 | 108,743 76 |
| Lincoln | 322,255 80 | 3,943 99 | 1,690 58 | 29,382 33 | 357,272 70 | 90,117 88 |
| Mason | 81,521 54 | 454 59 | 948 01 | 1,190 58 | 84,114 72 | 26,563 01 |
| Okanogan | 241,313 15 | 7,325 10 | ..... | 217 04 | 248,855 29 | 88,571 71 |
| Pacific | 222,586 59 | 4,614 17 | ..... | 9,459 21 | 236,659 97 | 76,537 91 |
| Pend Oreille | 92,625 40 | 1,195 91 | 703 87 | 314 32 | 94,839 50 | 29,269 95 |
| Pierce | 1,610,306 92 | 10,968 97 | ..... | 28,650 14 | 1,649,926 03 | 256,118 52 |
| San Juan | 32,198 57 | 857 05 | 46 16 | 241 45 | 33,338 23 | 4,803 60 |
| Skagit | 444,158 42 | 3,157 88 | ..... | 5,403 36 | 452,719 66 | 104,116 88 |
| Skamania | 53,398 67 | 967 17 | ..... | 172 64 | 54,528 48 | 24,528 09 |
| Snohomish | 881,840 65 | 17,067 36 | ..... | 6,515 47 | 905,413 48 | 180,670 06 |
| Spokane | 1,945,365 02 | 12,189 36 | 176 26 | 2,088 96 | 1,959,817 60 | 460,426 71 |
| Stevens | 248,201 93 | 8,903 59 | 1,269 02 | 86 71 | 258,461 25 | 69,985 29 |
| Thurston | 289,158 87 | 784 77 | ..... | 7,904 64 | 297,848 28 | 65,081 37 |
| Wahkiakum | 25,197 59 | 675 83 | ..... | 353 13 | 26,226 55 | 23,518 41 |
| Walla Walla | 439,373 82 | 1,020 95 | ..... | 1,881 61 | 442,276 38 | 124,005 00 |
| Whatcom | 645,102 06 | 7,277 83 | ..... | 11,290 37 | 663,669 76 | 119,718 58 |
| Whitman | 561,427 22 | 7,833 64 | ..... | 2,582 13 | 571,842 99 | 176,551 92 |
| Yakima | 676,322 36 | 5,405 10 | ..... | 25,578 61 | 707,306 07 | 149,124 15 |
| Totals | $18,854,308 42 | $192,799 66 | $175,542 56 | $204,286 08 | $18,768,886 72 | $2,849,778 74 |

* Deficit.

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## TABLE 7—BUILDING FUND, CASH ACCOUNT, 1919-20.

| COUNTIES | Balance July 1, 1919 | Received Sale of Bonds | Taxes | From Miscellaneous | Transfers | Total | Warrants Redeemed | Interest on Warrants | Transfers | Total | Balance June 30, 1920 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Adams | | | | | | | | | | | |
| Asotin | | | | | | | | | | | |
| Benton | $48 96 | $55,500 00 | | | | $55,548 96 | $4,009 50 | | $48 96 | $4,058 46 | $51,490 50 |
| Chelan | | 126,400 00 | | $7,550 00 | | 133,950 00 | 79,359 79 | | | 79,359 79 | 54,590 21 |
| Clallam | 641 45 | | | | $337 00 | 978 45 | | | 623 47 | 623 47 | 354 98 |
| Clarke | 1,281 51 | 111,850 00 | | 4,113 38 | | 117,244 89 | 110,653 27 | | 1,035 54 | 111,688 81 | 5,556 08 |
| Columbia | | | | | | | | | | | |
| Cowlitz | | | | | | | | | | | |
| Douglas | 3,624 38 | 31,070 00 | | 2,032 24 | | 36,726 62 | 31,804 18 | $3,199 16 | 257 69 | 34,761 03 | 1,965 59 |
| Ferry | | 6,572 00 | | 15 00 | | 6,587 00 | 4,769 80 | | | 4,769 80 | 1,817 20 |
| Franklin | | | | | | | | | | | |
| Garfield | | 3,000 00 | | 15 00 | | 3,015 00 | 3,015 00 | | | 3,015 00 | |
| Grant | | | | | | | | | | | |
| Grays Harbor | 595 19 | 12,000 00 | $0 48 | 3,000 00 | 103,32 | 15,698 99 | 15,371 62 | 117 10 | 50 53 | 15,539 25 | 159 74 |
| Island | | | | | | | | | | | |
| Jefferson | 22 94 | | 19 81 | | 186 17 | 228 92 | 220 00 | 2 55 | 6 37 | 228 92 | |
| King | 198,300 72 | 1,188,500 00 | | 10,766 99 | 100 00 | 1,397,667 71 | 570,988 08 | | | 570,988 08 | 826,729 63 |
| Kitsap | 1,373 24 | 14,300 00 | | | | 15,673 24 | 4,910 80 | | | 4,910 80 | 10,762 44 |
| Kittitas | | | | | | | | | | | |
| Klickitat | 52,388 06 | 34,850 00 | | | | 87,238 06 | 82,972 16 | | | 82,972 16 | 4,265 90 |
| Lewis | 1,363 91 | 46,050 00 | 1,625 41 | 245 00 | | 49,294 32 | 20,733 18 | 172 65 | 530 97 | 21,436 80 | 27,857 52 |
| Lincoln | | 18,500 00 | | 9,446 80 | | 27,946 80 | 18,202 85 | 141 15 | | 18,344 00 | 9,602 80 |
| Mason | | 10,000 00 | | | | 10,000 00 | 7,538 05 | | 2 00 | 7,540 05 | 2,459 95 |
| Okanogan | 1,688 88 | 33,600 00 | | | | 35,288 88 | 31,100 72 | | 88 88 | 31,189 60 | 4,099 28 |
| Pacific | 316 77 | 15,000 00 | 40 | | 7,040 48 | 22,357 65 | 7,235 80 | | 04 | 7,235 84 | 15,121 81 |
| Pend Oreille | 1,036 14 | 5,000 00 | 182 09 | 159 18 | | 6,377 41 | 4,058 80 | | | 4,058 80 | 2,318 61 |
| Pierce | 79,130 04 | 122,905 00 | $208,866 81 | 3,081 25 | 37,115 14 | 451,098 24 | 317,646 98 | 5,700 33 | 38,962 16 | 362,309 47 | 88,788 77 |
| San Juan | | | | | | | | | | | |
| Skagit | 569 49 | 30,500 00 | 2,924 49 | | | 33,993 98 | 33,035 02 | 226 59 | | 33,261 61 | 732 37 |
| Skamania | 1,960 77 | | | | | 1,960 77 | 265 30 | | 664 27 | 929 57 | 1,031 20 |
| Snohomish | 10,548 77 | | | 12,600 00 | | 23,148 77 | 23,346 51 | 812 44 | | 24,158 95 | *1,010 18 |
| Spokane | 20,068 55 | | | | | 20,068 55 | | | 20,068 55 | 20,068 55 | |
| Stevens | 189 32 | 5,400 00 | | | | 5,589 32 | 399 16 | | | 399 16 | 5,190 16 |
| Thurston | | 21,000 00 | | | | 21,000 00 | 17,989 80 | | | 17,989 80 | 3,010 20 |
| Wahkiakum | | | | | | | | | | | |
| Walla Walla | *109 19 | | | 16,800 00 | 181 48 | 16,872 29 | 8,355 48 | | | 8,355 48 | 8,516 81 |
| Whatcom | | 63,000 00 | 3,717 82 | | | 66,717 82 | 12,092 36 | 120 47 | | 12,212 83 | 54,504 99 |
| Whitman | 31,619 10 | 65,260 00 | 3,579 95 | 7,221 50 | 95 00 | 107,775 55 | 22,278 65 | | | 22,278 65 | 85,496 90 |
| Yakima | 1,138 20 | 234,525 00 | 15,146 11 | 2,047 52 | | 252,856 83 | 87,255 34 | 534 57 | | 87,789 91 | 165,066 92 |
| Totals | $407,797 20 | $2,254,782 00 | $236,073 37 | $79,093 86 | $45,158 59 | $3,022,905 02 | $1,519,958 20 | $11,027 01 | $62,339 43 | $1,592,424 64 | $1,430,480 38 |

*Deficit.

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**TABLE 8—BUILDING FUND, WARRANT ACCOUNT, 1919-20.**

| COUNTIES | Outstanding July 1, 1919 | Issued | Total | Redeemed | Outstanding June 30, 1920 |
|---|---|---|---|---|---|
| Adams | | | | | |
| Asotin | | | | | |
| Benton | | $4,009 50 | $4,009 50 | $4,009 50 | |
| Chelan | | 90,875 87 | 90,875 87 | 79,359 79 | $11,516 08 |
| Clallam | | | | | |
| Clarke | | 110,663 27 | 110,663 27 | 110,653 27 | 10 00 |
| Columbia | | | | | |
| Cowlitz | | | | | |
| Douglas | $1,241 26 | 31,079 84 | 32,321 10 | 30,965 74 | 1,355 36 |
| Ferry | | 4,769 80 | 4,769 80 | 4,769 80 | |
| Franklin | | | | | |
| Garfield | | 3,015 00 | 3,015 00 | 3,015 00 | |
| Grant | | | | | |
| Grays Harbor | 523 72 | 14,864 65 | 15,388 37 | 15,371 62 | 16 75 |
| Island | | | | | |
| Jefferson | 220 00 | | 220 00 | 220 00 | |
| King | 591 15 | 571,830 91 | 572,422 06 | 570,938 08 | 1,483 98 |
| Kitsap | | 4,910 80 | 4,910 80 | 4,910 80 | |
| Kittitas | | | | | |
| Klickitat | | 82,972 16 | 82,972 16 | 82,972 16 | |
| Lewis | 7,206 32 | 17,937 28 | 25,142 60 | 1,970 00 | 23,172 60 |
| Lincoln | 382 15 | 17,820 70 | 18,202 85 | 18,202 85 | |
| Mason | | 7,538 05 | 7,538 05 | 7,538 05 | |
| Okanogan | | 31,100 72 | 31,100 72 | 31,100 72 | |
| Pacific | | 7,235 80 | 7,235 80 | 7,235 80 | |
| Pend Oreille | | 4,058 80 | 4,058 80 | 4,058 80 | |
| Pierce | 28,790 90 | 355,088 88 | 383,879 78 | 317,646 98 | 66,232 80 |
| San Juan | | | | | |
| Skagit | 5,632 76 | 30,388 67 | 36,021 43 | 33,035 02 | 2,986 41 |
| Skamania | | 265 30 | 265 30 | 265 30 | |
| Snohomish | 9 25 | 23,353 76 | 23,363 01 | 23,346 51 | 16 50 |
| Spokane | | | | | |
| Stevens | | 1,651 66 | 1,651 66 | 399 16 | 1,252 50 |
| Thurston | | 17,989 80 | 17,989 80 | 17,989 80 | |
| Wahkiakum | | 1,127 15 | 1,127 15 | 1,127 15 | |
| Walla Walla | | 8,355 48 | 8,355 48 | 8,355 48 | |
| Whatcom | | 60,722 01 | 60,722 01 | 11,884 29 | 48,837 72 |
| Whitman | | 23,278 65 | 23,278 65 | 22,278 65 | 1,000 00 |
| Yakima | 500 00 | 86,755 34 | 87,255 34 | 87,255 34 | |
| Totals | $45,096 51 | $1,613,659 85 | $1,658,756 36 | $500,975 66 | $157,880 70 |

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**TABLE 9—BOND ACCOUNT, 1919-20.**

| COUNTIES | Bonds Outstanding at Beginning of School Year | Bonds Issued | Total | Bonds Paid | Balance Outstanding |
|---|---|---|---|---|---|
| Adams | $111,200 00 | $8,000 00 | $119,200 00 | $21,950 00 | $97,250 00 |
| Asotin | 83,650 00 | ..... | 83,650 00 | 6,900 00 | 76,750 00 |
| Benton | 220,500 00 | 55,500 00 | 276,000 00 | 7,500 00 | 268,500 00 |
| Chelan | 318,480 00 | 126,400 00 | 439,880 00 | 21,680 00 | 418,200 00 |
| Clallam | 130,500 00 | ..... | 130,500 00 | 4,500 00 | 126,000 00 |
| Clarke | 281,805 00 | 74,000 00 | 355,805 00 | 17,695 00 | 338,110 00 |
| Columbia | 18,000 00 | ..... | 18,000 00 | 3,000 00 | 15,000 00 |
| Cowlitz | 63,800 00 | 500 00 | 64,300 00 | 4,100 00 | 60,200 00 |
| Douglas | 90,850 00 | 27,700 00 | 118,550 00 | 6,050 00 | 112,500 00 |
| Ferry | 66,000 00 | 972 00 | 66,972 00 | 16,700 00 | 50,272 00 |
| Franklin | 112,150 00 | ..... | 112,150 00 | 11,200 00 | 100,950 00 |
| Garfield | 30,750 00 | 3,000 00 | 33,750 00 | 3,000 00 | 30,750 00 |
| Grant | 117,700 00 | ..... | 117,700 00 | 19,500 00 | 98,200 00 |
| Grays Harbor | 638,610 00 | 12,000 00 | 650,610 00 | 29,750 00 | 620,860 00 |
| Island | 24,386 00 | ..... | 24,386 00 | 2,350 00 | 22,036 00 |
| Jefferson | 125,689 00 | ..... | 125,689 00 | 7,000 00 | 118,689 00 |
| King | 6,689,800 00 | 1,188,500 00 | 7,878,300 00 | 321,900 00 | 7,556,400 00 |
| Kitsap | 114,090 00 | 14,300 00 | 128,390 00 | 13,200 00 | 115,190 00 |
| Kittitas | 181,000 00 | 25,000 00 | 206,000 00 | 25,500 00 | 180,500 00 |
| Klickitat | 138,998 00 | 34,850 00 | 173,848 00 | 4,850 00 | 168,998 00 |
| Lewis | 232,065 00 | 22,050 00 | 254,115 00 | 23,150 00 | 230,965 00 |
| Lincoln | 224,210 00 | 18,500 00 | 242,710 00 | 22,800 00 | 219,910 00 |
| Mason | 20,300 00 | 10,000 00 | 30,300 00 | 4,400 00 | 25,900 00 |
| Okanogan | 161,275 00 | 33,600 00 | 194,875 00 | 10,850 00 | 184,025 00 |
| Pacific | 230,800 00 | 15,000 00 | 245,800 00 | 18,000 00 | 227,800 00 |
| Pend Oreille | 90,000 00 | 5,000 00 | 95,000 00 | 11,000 00 | 84,000 00 |
| Pierce | 1,267,692 00 | 119,400 00 | 1,387,092 00 | 158,800 00 | 1,228,292 00 |
| San Juan | 17,175 00 | ..... | 17,175 00 | 1,050 00 | 16,125 00 |
| Skagit | 143,175 00 | 30,500 00 | 173,675 00 | 14,075 00 | 159,600 00 |
| Skamania | 44,800 00 | 1,000 00 | 45,800 00 | 7,100 00 | 38,700 00 |
| Snohomish | 678,900 00 | 36,000 00 | 714,900 00 | 50,000 00 | 664,900 00 |
| Spokane | 2,621,900 00 | 53,800 00 | 2,675,700 00 | 222,450 00 | 2,453,250 00 |
| Stevens | 99,300 00 | 5,400 00 | 104,700 00 | 15,550 00 | 89,150 00 |
| Thurston | 213,650 00 | ..... | 213,650 00 | 14,750 00 | 198,900 00 |
| Wahkiakum | 17,350 00 | 4,200 00 | 21,550 00 | 750 00 | 20,800 00 |
| Walla Walla | 610,400 00 | 16,800 00 | 627,200 00 | 37,000 00 | 590,200 00 |
| Whatcom | 354,225 00 | 134,500 00 | 488,725 00 | 51,500 00 | 437,225 00 |
| Whitman | 436,539 00 | 65,260 00 | 501,799 00 | 42,750 00 | 459,049 00 |
| Yakima | 694,485 00 | 247,825 00 | 942,310 00 | 67,800 00 | 874,510 00 |
| Totals | $17,711,195 00 | $2,384,557 00 | $20,095,752 00 | $1,317,100 00 | $18,778,652 00 |

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## TABLE 10—BOND REDEMPTION FUND, 1919-20.

| COUNTIES | Cash on Hand Beginning of School Year | Received From Taxation | Transfers | Earnings on Investments | Total | Bonds Paid | Bond Interest Paid | Transfers | Total | Balance June 30, 1920 |
|---|---|---|---|---|---|---|---|---|---|---|
| Adams | $10,536 49 | $27,844 68 | $920 04 | $128 90 | $39,430 11 | $21,950 00 | $5,775 25 | $1,362 53 | $29,087 78 | $10,342 33 |
| Asotin | 10,881 42 | 11,126 12 | ..... | ..... | 22,007 54 | 6,900 00 | 4,532 75 | ..... | 11,432 75 | 10,574 79 |
| Benton | 30,538 97 | 28,527 01 | 48 96 | 1,014 10 | 60,129 04 | 7,500 00 | 11,188 00 | 468 84 | 19,156 84 | 40,972 20 |
| Chelan | 13,699 09 | 47,144 58 | ..... | 156 86 | 61,000 53 | 21,680 00 | 14,974 50 | 116 25 | 36,770 75 | 24,229 78 |
| Clallam | 9,669 64 | 11,429 14 | 186 10 | ..... | 21,284 88 | 4,500 00 | 6,606 30 | 72 23 | 11,178 53 | 10,106 35 |
| Clarke | 16,293 26 | 34,690 84 | ..... | 80 26 | 51,064 36 | 17,695 00 | 15,504 57 | ..... | 33,199 57 | 17,864 79 |
| Columbia | 3,751 65 | 4,480 55 | ..... | ..... | 8,232 20 | 3,000 00 | 9,922 50 | ..... | 3,922 50 | 4,309 70 |
| Cowlitz | 5,450 45 | 12,717 37 | ..... | 101 36 | 18,269 18 | 3,600 00 | 1,788 50 | ..... | 5,388 50 | 12,880 68 |
| Douglas | 5,693 58 | 11,214 79 | ..... | 1,400 52 | 18,308 89 | 6,050 00 | 4,490 36 | ..... | 10,540 36 | 7,768 53 |
| Ferry | 16,642 24 | 5,509 34 | ..... | 139 07 | 22,290 65 | 16,700 00 | 3,014 00 | ..... | 19,714 00 | 2,576 65 |
| Franklin | 14,422 87 | 11,721 30 | ..... | 18 51 | 26,162 68 | 11,200 00 | 4,410 44 | ..... | 15,610 44 | 10,552 24 |
| Garfield | 620 28 | 4,804 16 | ..... | ..... | 5,424 44 | 3,000 00 | 1,451 22 | ..... | 4,451 22 | 973 22 |
| Grant | 16,130 17 | 29,047 16 | ..... | 32,08 | 45,209 41 | 19,500 00 | 7,130 17 | ..... | 26,630 17 | 18,579 24 |
| Grays Harbor | 38,149 34 | 53,345 00 | 614 25 | 1,343 71 | 93,452 30 | 29,750 00 | 29,978 71 | ..... | 59,728 71 | 33,723 59 |
| Island | 4,045 40 | 3,756 09 | ..... | ..... | 7,801 49 | 2,350 00 | 1,275 24 | ..... | 3,625 24 | 4,176 25 |
| Jefferson | 11,363 50 | 12,742 45 | 2 47 | ..... | 24,108 42 | 7,000 00 | 6,142 49 | ..... | 13,142 49 | 10,965 93 |
| King | 318,164 28 | 662,759 35 | 359 60 | 47 50 | 981,330 73 | 321,900 00 | 301,239 11 | 1,246 95 | 624,386 06 | 356,944 67 |
| Kitsap | 10,669 19 | 16,287 10 | ..... | 177 15 | 27,133 44 | 13,500 00 | ..... | 842 06 | 14,342 06 | 12,791 38 |
| Kittitas | 33,532 45 | 33,220 21 | ..... | 11,000 00 | 77,752 66 | 35,500 00 | 9,725 00 | ..... | 45,225 00 | 32,527 66 |
| Klickitat | 8,283 60 | 17,860 66 | 529 65 | 877 37 | 27,551 28 | 4,850 00 | 8,857 99 | 61 56 | 13,769 55 | 13,781 73 |
| Lewis | 20,237 67 | 48,523 22 | ..... | 1,176 21 | 69,937 10 | 23,150 00 | 8,394 02 | ..... | 31,544 02 | 38,393 08 |
| Lincoln | 19,372 67 | 37,342 95 | ..... | ..... | 56,715 62 | 22,800 00 | 11,067 40 | ..... | 33,867 40 | 22,848 22 |
| Mason | 4,276 98 | 5,067 16 | ..... | ..... | 9,344 14 | 4,400 00 | 1,002 50 | ..... | 5,402 50 | 3,941 64 |
| Okanogan | 18,695 41 | 25,466 51 | ..... | 278 12 | 44,440 04 | 10,850 00 | 8,942 87 | ..... | 19,792 87 | 24,647 17 |
| Pacific | 21,351 77 | 30,551 89 | ..... | ..... | 51,903 66 | 18,000 00 | 12,187 50 | ..... | 30,187 50 | 21,716 16 |
| Pend Oreille | 15,213 97 | 15,798 85 | ..... | 527 18 | 31,540 00 | 11,000 00 | 4,541 25 | 296 12 | 15,837 37 | 15,702 63 |
| Pierce | 158,229 80 | 145,834 98 | 210 54 | 757 20 | 305,032 47 | 154,294 67 | 57,248 74 | ..... | 211,543 41 | 93,489 06 |
| San Juan | 1,927 07 | 2,503 16 | ..... | ..... | 4,430 23 | 1,050 00 | 947 80 | ..... | 1,997 80 | 2,432 43 |
| Skagit | 16,392 19 | 42,808 85 | 101 43 | ..... | 59,297 47 | 14,075 00 | 7,101 57 | 71 05 | 21,247 62 | 38,049 85 |
| Skamania | 3,128 99 | 9,313 20 | ..... | ..... | 12,437 19 | 6,100 00 | 2,347 50 | 64 64 | 8,512 14 | 3,925 05 |
| Snohomish | 28,769 40 | 91,304 55 | ..... | 1,956 33 | 122,030 28 | 50,000 00 | 29,191 39 | ..... | 79,191 39 | 42,838 89 |
| Spokane | 135,510 66 | 344,345 91 | 359 69 | 3,236 17 | 483,452 43 | 222,450 00 | 115,584 36 | 627 96 | 338,662 32 | 144,790 11 |
| Stevens | 27,317 17 | 23,066 01 | 439 58 | 596 25 | 51,419 01 | 15,550 00 | 5,859 65 | 2,127 14 | 23,036 79 | 28,382 22 |
| Thurston | 5,385 22 | 29,552 45 | ..... | 77 95 | 34,965 62 | 14,750 00 | 9,109 75 | ..... | 23,859 75 | 11,105 87 |
| Wahkiakum | 2,351 58 | 2,480 28 | ..... | 2,200 00 | 7,031 86 | 1,756 21 | 1,067 00 | 750 00 | 3,573 21 | 3,458 65 |
| Walla Walla | 36,398 16 | 76,091 47 | ..... | 29 78 | 112,514 41 | 37,000 00 | 27,598 88 | ..... | 64,598 88 | 47,915 53 |
| Whatcom | 31,842 22 | 55,161 67 | ..... | ..... | 87,003 89 | 51,500 00 | 16,487 00 | ..... | 67,987 00 | 19,066 89 |
| Whitman | 51,879 66 | 71,793 96 | ..... | 1,270 35 | 124,943 97 | 42,750 00 | 21,810 25 | 228 43 | 64,794 68 | 60,149 29 |
| Yakima | 48,184 68 | 110,596 30 | 348 03 | 1,370 04 | 160,499 00 | 54,500 00 | 32,407 73 | 1,651 81 | 88,559 54 | 71,939 46 |
| Totals | $1,224,943 09 | $2,207,826 22 | $4,120 34 | $29,992 97 | $3,466,882 62 | $1,314,100 88 | $811,360 26 | $9,987 57 | $2,135,448 71 | $1,331,433 91 |

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**TABLE 11—RECAPITULATION, 1919-20.**

| COUNTIES | Valuation | General Fund Warrants Outstanding June 30, 1920 | Building Fund Warrants Outstanding June 30, 1920 | Bonds Outstanding June 30, 1920 | Total Indebtedness |
|---|---|---|---|---|---|
| Adams | $24,111,401 00 | $24,647 80 | ..... | $97,250 00 | $121,897 80 |
| Asotin | 6,499,106 00 | 18,090 48 | ..... | 76,750 00 | 94,840 48 |
| Benton | 13,905,676 00 | 46,958 13 | ..... | 268,500 00 | 315,458 13 |
| Chelan | 17,223,877 00 | 17,374 14 | $11,516 08 | 418,200 00 | 447,090 22 |
| Clallam | 13,920,044 00 | 31,870 77 | ..... | 126,000 00 | 157,870 77 |
| Clarke | 16,583,806 00 | 53,129 31 | 10 00 | 338,110 00 | 391,249 31 |
| Columbia | 8,992,008 00 | 6,752 60 | ..... | 15,000 00 | 21,752 60 |
| Cowlitz | 9,476,677 00 | 21,637 33 | ..... | 60,200 00 | 81,837 33 |
| Douglas | 13,155,100 00 | 77,494 05 | 1,355 36 | 112,500 00 | 191,349 41 |
| Ferry | 3,692,482 00 | 9,016 87 | ..... | 50,272 00 | 59,378 87 |
| Franklin | 11,818,172 00 | 7,717 56 | ..... | 100,950 00 | 108,667 56 |
| Garfield | 4,976,949 00 | 1,005 15 | ..... | 30,750 00 | 31,755 15 |
| Grant | 14,813,458 00 | 26,960 46 | ..... | 38,250 00 | 65,210 46 |
| Grays Harbor | 34,084,752 00 | 119,740 78 | 16 75 | 608,860 00 | 728,617 53 |
| Island | 1,056,757 00 | 7,383 91 | ..... | 22,036 00 | 29,419 91 |
| Jefferson | 8,036,706 00 | 4,979 07 | ..... | 118,689 75 | 123,668 82 |
| King | 299,289,090 00 | 182,002 02 | 1,483 98 | 7,556,400 00 | 7,739,886 00 |
| Kitsap | 10,065,267 00 | 70,178 98 | ..... | 114,890 00 | 185,068 98 |
| Kittitas | 13,045,122 00 | 67,126 50 | ..... | 201,000 00 | 268,126 50 |
| Klickitat | 14,050,973 00 | 46,370 74 | ..... | 167,493 23 | 213,863 97 |
| Lewis | 21,622,272 00 | 153,654 91 | 28,172 60 | 230,965 85 | 407,793 36 |
| Lincoln | 27,313,604 00 | 35,941 88 | ..... | 219,910 00 | 255,851 88 |
| Mason | 5,178,491 00 | 1,967 78 | ..... | 25,400 00 | 27,367 78 |
| Okanogan | 9,550,830 00 | 88,631 97 | ..... | 184,025 00 | 272,656 97 |
| Pacific | 13,633,347 00 | 83,712 40 | ..... | 227,800 00 | 311,512 40 |
| Pend Oreille | 6,126,685 00 | 6,226 74 | ..... | 84,500 00 | 90,726 74 |
| Pierce | 94,942,024 00 | 69,184 63 | 66,232 80 | 1,233,292 00 | 1,368,709 43 |
| San Juan | 1,606,675 00 | 11,495 44 | ..... | 16,125 00 | 27,620 44 |
| Skagit | 23,687,086 00 | 27,097 62 | 2,986 41 | 159,600 00 | 189,684 03 |
| Skamania | 5,662,859 00 | 6,470 60 | ..... | 38,700 00 | 45,170 60 |
| Snohomish | 25,621,282 00 | 237,329 10 | 16 50 | 664,900 00 | 902,245 60 |
| Spokane | 112,118,563 00 | 62,040 77 | ..... | 2,453,250 00 | 2,515,290 77 |
| Stevens | 11,714,569 00 | 92,430 22 | 1,252 50 | 88,650 00 | 182,332 72 |
| Thurston | 1,475,191 00 | 3,884 14 | ..... | 198,900 00 | 202,784 14 |
| Wahkiakum | 1,140,150 00 | 25,799 19 | ..... | 20,800 00 | 46,599 19 |
| Walla Walla | 23,829,396 00 | 7,761 85 | ..... | 590,200 00 | 597,961 85 |
| Whatcom | 25,804,059 00 | 102,945 94 | 48,837 72 | 437,225 00 | 589,008 66 |
| Whitman | 45,674,809 00 | 91,754 14 | 1,000 00 | 459,049 00 | 551,803 14 |
| Yakima | 39,441,295 00 | 128,376 71 | ..... | 874,510 00 | 1,002,886 71 |
| Totals | $1047,672,110 00 | $2,077,232 63 | $157,880 70 | $18,730,402 83 | $20,965,516 16 |

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**TABLE 11—Concluded.**

| COUNTIES | Cash on Hand June 30, 1920 | | | | | Total Net Indebtedness |
|---|---|---|---|---|---|---|
| | General Fund | Building Fund | Bond Redemption | Taxes Outstanding June 30, 1920 | Total | |
| Adams | $64,311 60 | ..... | $10,342 33 | $49,413 42 | $124,067 35 | *$3,169 55 |
| Asotin | 15,485 65 | $181 21 | 10,574 79 | 22,490 97 | 48,732 62 | 46,107 86 |
| Benton | 77,801 03 | 51,490 50 | 40,972 20 | 57,842 51 | 228,106 24 | 87,351 89 |
| Chelan | 18,783 79 | 54,630 44 | 24,229 78 | 69,231 82 | 166,815 83 | 280,274 39 |
| Clallam | 48,019 06 | 354 98 | 10,106 35 | 49,613 11 | 108,093 52 | 49,777 25 |
| Clarke | 85,770 26 | 5,556 06 | 17,864 79 | 49,088 37 | 108,229 50 | 253,019 81 |
| Columbia | 22,515 28 | ..... | 4,490 50 | 4,495 03 | 31,490 81 | *9,733 21 |
| Cowlitz | 58,571 32 | ..... | 12,880 69 | 21,186 04 | 92,638 54 | *10,891 21 |
| Douglas | 70,307 52 | 1,965 59 | 7,768 53 | 63,290 61 | 143,322 25 | 48,017 16 |
| Ferry | 14,504 66 | 1,817 20 | 2,576 65 | 24,443 83 | 43,342 34 | 16,036 53 |
| Franklin | 53,094 11 | ..... | 10,552 24 | 28,281 09 | 91,927 44 | 16,740 12 |
| Garfield | 21,398 91 | ..... | 973 22 | 5,506 48 | 27,878 61 | 3,851 54 |
| Grant | 25,361 34 | ..... | 6,464 55 | 38,710 94 | 70,536 83 | *5,326 40 |
| Grays Harbor | 154,839 81 | 159 74 | 33,723 59 | 55,300 26 | 244,023 40 | 484,594 13 |
| Island | 8,736 18 | ..... | 4,176 25 | 9,714 13 | 22,626 56 | 6,793 35 |
| Jefferson | 38,509 55 | ..... | 10,965 93 | 24,559 45 | 74,034 93 | 49,633 89 |
| King | *227,351 46 | 729 63 | 356,944 67 | 1,038,163 37 | 1,994,486 21 | *5,745,899 79 |
| Kitsap | 39,987 35 | 10,762 44 | 12,791 38 | 47,590 60 | 111,131 80 | 73,987 13 |
| Kittitas | 80,989 67 | ..... | 32,527 66 | 28,785 03 | 142,252 36 | 125,874 14 |
| Klickitat | 43,808 20 | 4,265 90 | 13,781 78 | 41,508 78 | 103,364 56 | 110,499 41 |
| Lewis | 106,743 76 | 10,307 52 | 38,398 08 | 57,739 38 | 210,188 74 | 197,609 62 |
| Lincoln | 90,117 38 | 9,602 80 | 22,848 22 | 48,800 27 | 171,368 67 | 84,483 21 |
| Mason | 26,563 01 | 2,459 95 | 3,941 64 | 11,208 73 | 44,173 33 | *16,305 55 |
| Okanogan | 38,571 71 | 4,099 28 | 24,647 17 | 95,152 89 | 162,471 05 | 110,185 92 |
| Pacific | 76,587 91 | 15,121 81 | 21,716 16 | 67,522 31 | 180,898 19 | 130,614 21 |
| Pend Oreille | 29,269 95 | 2,318 61 | 15,702 63 | 15,314 56 | 62,605 75 | 28,120 99 |
| Pierce | 256,118 52 | 88,788 77 | 93,489 06 | 253,520 66 | 691,917 01 | 676,792 42 |
| San Juan | 4,308 60 | ..... | 2,432 43 | 16,284 38 | 13,020 41 | 14,600 06 |
| Skagit | 104,116 98 | 732 37 | 38,049 85 | 60,198 13 | 203,097 23 | *13,413 20 |
| Skamania | 24,525 09 | 1,031 2u | 3,925 05 | 9,108 99 | 38,598 33 | 6,577 27 |
| Snohomish | 180,670 06 | †1,010 18 | 42,338 89 | 217,290 74 | 439,789 51 | 402,456 09 |
| Spokane | 460,426 71 | ..... | 144,790 11 | 353,387 46 | 958,604 28 | 1,556,886 49 |
| Stevens | 73,540 10 | 5,190 16 | 28,341 69 | 53,319 25 | 160,391 20 | 21,941 82 |
| Thurston | 65,031 37 | 3,010 20 | 11,105 87 | 30,911 88 | 110,059 32 | 92,794 82 |
| Wahkiakum | 23,518 41 | ..... | 3,458 65 | 8,620 47 | 35,597 53 | 11,001 66 |
| Walla Walla | 124,005 00 | 8,516 81 | 47,915 53 | 110,368 96 | 290,806 30 | 307,155 55 |
| Whatcom | 119,718 58 | 41,133 06 | 19,045 78 | 126,701 11 | 306,593 53 | 282,415 13 |
| Whitman | 176,551 92 | 85,496 90 | 60,149 29 | 111,446 73 | 433,644 84 | 118,158 30 |
| Yakima | 148,866 52 | 162,488 53 | 71,939 46 | 132,860 91 | 516,155 42 | 486,731 29 |
| Totals | $2,791,533 86 | $1,397,201 50 | $1,319,428 41 | $3,498,913 60 | $9,007,077 37 | $11,958,488 79 |

* Resources.

† Deficit.

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**TABLE 12—MISCELLANEOUS STATISTICS, 1919-20.**

| COUNTIES | No. of School Houses | Seating Capacity | Value of School Houses and Grounds | Value Apparatus, Furniture and Books | Insurance on School Houses and Contents | School District Library | |
|---|---|---|---|---|---|---|---|
| | | | | | | No. Ref. and Other Books | No. Free Text Books |
| Adams | 34 | 3,710 | $419,574 00 | $65,851 00 | $269,010 00 | 13,085 | 13,691 |
| Asotin | 35 | 2,487 | 150,850 00 | 35,205 00 | 85,404 00 | 10,142 | 732 |
| Benton | 19 | 3,575 | 369,745 00 | 100,476 00 | 234,690 00 | 9,150 | 21,231 |
| Chelan | 68 | 6,917 | 796,500 00 | 77,105 00 | 483,050 00 | 15,143 | 33,228 |
| Clallam | 45 | 2,863 | 304,925 00 | 82,280 00 | 130,855 00 | 5,172 | 19,758 |
| Clarke | 88 | 7,748 | 720,105 00 | 115,442 00 | 357,355 00 | 17,053 | 15,179 |
| Columbia | 42 | 2,061 | 162,150 00 | 25,175 00 | 102,350 00 | 5,961 | 8,375 |
| Cowlitz | 66 | 3,968 | 256,580 00 | 68,190 00 | 158,400 00 | 12,151 | 8,329 |
| Douglas | 96 | 3,501 | 272,970 00 | 50,205 00 | 191,300 00 | 9,163 | 8,722 |
| Ferry | 35 | 1,517 | 111,525 00 | 12,705 00 | 70,230 00 | 2,622 | 2,360 |
| Franklin | 37 | 2,216 | 246,945 00 | 88,120 00 | 196,695 00 | 6,106 | 15,324 |
| Garfield | 34 | 1,280 | 150,900 00 | 18,490 00 | 337,680 00 | 5,232 | 109 |
| Grant | 78 | 3,855 | 336,265 00 | 68,885 00 | 208,960 00 | 16,187 | 15,292 |
| Grays Harbor | 85 | 9,901 | 1,241,602 00 | 170,302 00 | 681,683 00 | 17,907 | 55,714 |
| Island | 29 | 1,596 | 89,325 00 | 18,615 00 | 47,800 00 | 8,878 | 9,423 |
| Jefferson | 28 | 1,684 | 213,295 00 | 42,001 00 | 66,230 00 | 3,223 | 12,247 |
| King | 255 | 66,399 | 10,743,760 00 | 1,292,675 00 | 674,882 00 | 125,758 | 543,844 |
| Kitsap | 77 | 6,659 | 562,550 00 | 73,470 00 | 342,500 00 | 15,497 | 47,391 |
| Kittitas | 56 | 5,270 | 457,450 00 | 69,071 00 | 244,170 00 | 152,264 | 20,018 |
| Klickitat | 89 | 4,084 | 333,322 00 | 45,499 00 | 209,407 00 | 10,344 | 6,106 |
| Lewis | 127 | 10,066 | 896,184 00 | 132,822 00 | 506,465 00 | 20,984 | 75,800 |
| Lincoln | 139 | 5,995 | 602,275 00 | 95,703 00 | 395,245 00 | 28,043 | 6,024 |
| Mason | 34 | 1,687 | 109,397 00 | 28,605 00 | 65,525 00 | 5,566 | 12,683 |
| Okanogan | 116 | 5,648 | 345,764 00 | 63,330 00 | 223,495 00 | 13,522 | 15,988 |
| Pacific | 47 | 4,149 | 506,600 00 | 72,883 00 | 198,200 00 | 9,164 | 26,248 |
| Pend Oreille | 42 | 1,765 | 164,475 00 | 24,795 00 | 95,500 00 | 5,571 | 10,827 |
| Pierce | 166 | 31,699 | 4,422,768 00 | 650,690 00 | 1,399,455 00 | 39,330 | 256,540 |
| San Juan | 20 | 874 | 49,360 00 | 11,435 00 | 27,985 00 | 2,623 | 1,722 |
| Skagit | 91 | 9,092 | 730,312 00 | 54,500 00 | 339,750 00 | 21,265 | 52,046 |
| Skamania | 26 | 1,119 | 113,200 00 | 29,080 00 | 67,450 00 | 3,951 | 7,652 |
| Snohomish | 131 | 16,174 | 1,876,950 00 | 248,549 00 | 1,027,430 00 | 30,515 | 144,439 |
| Spokane | 226 | 30,256 | 4,683,192 00 | 640,613 00 | 4,414 080 00 | 51,324 | 269,431 |
| Stevens | 123 | 6,001 | 361,255 00 | 73,659 00 | 217,658 00 | 17,496 | 16,089 |
| Thurston | 69 | 5,525 | 492,325 00 | 90,626 00 | 269,345 00 | 11,378 | 35,964 |
| Wahkiakum | 23 | 1,065 | 44,525 00 | 12,082 00 | 33,680 00 | 2,702 | 5,264 |
| Walla Walla | 64 | 7,602 | 1,242,925 00 | 156,910 00 | 552,975 00 | 12,994 | 49,879 |
| Whatcom | 101 | 13,466 | 1,254,771 00 | 193,686 00 | 535,970 00 | 24,557 | 82,444 |
| Whitman | 134 | 10,508 | 1,012,710 00 | 167,491 00 | 663,988 00 | 42,370 | 5,851 |
| Yakima | 126 | 15,948 | 1,546,658 00 | 215,963 00 | 857,675 00 | 32,470 | 54,312 |
| Totals | 3,201 | 319,901 | $38,338,564 00 | $5,368,704 00 | $17,084,552 00 | 831,233 | 1,990,756 |

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TABLE 12—Concluded.

| COUNTIES | CLASSES OF DISTRICTS | | | Number of Districts Supplied With | | Number of Districts Organized During Year | Number of Districts Consolidated During Year | Total Number of Consolidated Districts | Total Number of Joint Districts | Number of Districts Maintaining School at Least Six Months During Year | Number of Schools Having One Room Only | Number of Four-Year Accredited High Schools | Number of Teachers Required to Conduct All Schools if All Are in Session at Same Time |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number First Class | Number Second Class | Number Third Class | Reference Books | Free Text Books | | | | | | | | |
| Adams | ..... | 4 | 87 | 88 | 39 | 1 | 1 | 4 | 9 | 80 | 69 | 3 | 150 |
| Asotin | ..... | 2 | 27 | 24 | 7 | ..... | ..... | 1 | ..... | 25 | 27 | 2 | 76 |
| Benton | ..... | 3 | 27 | 30 | 30 | ..... | ..... | ..... | 3 | 28 | 25 | 3 | 114 |
| Chelan | ..... | 5 | 48 | 48 | 42 | ..... | 1 | 7 | ..... | 48 | 42 | 5 | 201 |
| Clallam | ..... | 2 | 37 | 39 | 39 | ..... | 1 | 5 | ..... | 39 | 24 | 2 | 98 |
| Clarke | ..... | 6 | 66 | 69 | 46 | ..... | ..... | 8 | 3 | 71 | 43 | 6 | 244 |
| Columbia | ..... | 1 | 38 | 38 | 22 | ..... | 1 | 5 | 7 | 34 | 32 | 1 | 75 |
| Cowlitz | ..... | 4 | 54 | 54 | 22 | ..... | ..... | 10 | 1 | 57 | 49 | 4 | 130 |
| Douglas | ..... | 1 | 98 | 40 | 48 | ..... | 1 | 8 | 7 | 86 | 98 | 1 | 154 |
| Ferry | ..... | 1 | 30 | 22 | 14 | 2 | ..... | ..... | 2 | 28 | 25 | 1 | 51 |
| Franklin | ..... | 3 | 29 | 32 | 32 | ..... | 1 | 3 | ..... | 30 | 31 | 1 | 71 |
| Garfield | ..... | 1 | 34 | 32 | ..... | ..... | 1 | 3 | ..... | 33 | 33 | 1 | 52 |
| Grant | ..... | 8 | 71 | 81 | 63 | ..... | 4 | 12 | 12 | 79 | 65 | 4 | 132 |
| Grays Harbor | 2 | 6 | 43 | 50 | 40 | 4 | ..... | 13 | 3 | 51 | 17 | 5 | 289 |
| Island | ..... | 3 | 13 | 16 | 13 | ..... | ..... | 2 | ..... | 16 | 17 | 1 | 51 |
| Jefferson | ..... | 1 | 22 | 22 | 22 | ..... | 2 | 5 | ..... | 21 | 7 | 1 | 59 |
| King | 1 | 22 | 102 | 101 | 125 | ..... | ..... | 14 | 2 | 122 | 37 | 23 | 2,076 |
| Kitsap | ..... | 5 | 52 | 57 | 56 | ..... | 1 | 2 | ..... | 57 | 24 | 2 | 184 |
| Kittitas | ..... | 3 | 41 | 44 | 19 | 1 | ..... | 4 | ..... | 43 | 28 | 4 | 177 |
| Klickitat | ..... | 2 | 79 | 77 | 25 | ..... | 1 | 7 | ..... | 78 | 63 | 3 | 135 |
| Lewis | ..... | 8 | 65 | 70 | 71 | ..... | 4 | 16 | 1 | 73 | 37 | 10 | 331 |
| Lincoln | ..... | 8 | 122 | 128 | 21 | ..... | ..... | 3 | 8 | 127 | 113 | 9 | 223 |
| Mason | ..... | 1 | 29 | 29 | 30 | ..... | 2 | 11 | 2 | 30 | 23 | 1 | 55 |
| Okanogan | ..... | 9 | 60 | 62 | 38 | 1 | ..... | 6 | ..... | 66 | 97 | 5 | 208 |
| Pacific | ..... | 3 | 26 | 29 | 21 | ..... | 3 | 12 | ..... | 29 | 23 | 4 | 149 |
| Pend Oreille | ..... | 3 | 29 | 32 | 31 | ..... | ..... | 1 | 5 | 32 | 20 | 1 | 70 |
| Pierce | 1 | 12 | 87 | 98 | 97 | ..... | 7 | 17 | 1 | 100 | 45 | 8 | 359 |
| San Juan | ..... | 1 | 16 | 17 | 5 | ..... | ..... | 2 | ..... | 16 | 14 | 1 | 31½ |
| Skagit | ..... | 13 | 59 | 68 | 66 | ..... | 1 | 4 | ..... | 71 | 19 | 6 | 231 |
| Skamania | ..... | 1 | 23 | 21 | 23 | ..... | ..... | 1 | 2 | 22 | 18 | 1 | 37 |
| Snohomish | 1 | 12 | 59 | 72 | 72 | 2 | 1 | 12 | 1 | 72 | 46 | 10 | 513 |
| Spokane | 1 | 11 | 142 | 154 | 108 | 1 | 1 | 10 | ..... | 154 | 121 | 14 | 1,006 |
| Stevens | ..... | 8 | 116 | 107 | 74 | 1 | 1 | 14 | 8 | 116 | 99 | 2 | 205 |
| Thurston | ..... | 4 | 51 | 56 | 51 | ..... | 1 | 11 | 1 | 55 | 30 | 4 | 175 |
| Wahkiakum | ..... | 1 | 21 | 19 | 18 | 1 | ..... | 3 | ..... | 22 | 15 | ..... | 34 |
| Walla Walla | 1 | 3 | 56 | 30 | 41 | ..... | 2 | 9 | 9 | 55 | 36 | 4 | 243 |
| Whatcom | 1 | 5 | 50 | 55 | ..... | ..... | ..... | ..... | ..... | 56 | 29 | 10 | 314 |
| Whitman | ..... | 17 | 159 | 112 | 12 | ..... | 1 | 4 | 3 | ..... | 123 | 12 | 402 |
| Yakima | 1 | 9 | 51 | 51 | 42 | 2 | 1 | 8 | 2 | 61 | 18 | 10 | 469 |
| Totals | 9 | 312 | 2,219 | 2,174 | 1,401 | 16 | 40 | 257 | 92 | 2,188 | 1,747 | 185 | 10,184 |

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## TABLE 13—EXPENSES OF COUNTY SUPERINTENDENTS' OFFICES, 1910-20.

| COUNTIES | Total Expenses of County Institutes | Annual Salary of County Superintendents | Amount Expended for Mileage | Amount Expended for Incidentals | Amount Expended for County Board of Education and Examinations | Salary of Deputy | Clerk Hire | Total Expenses of Office Exclusive of Institutes |
|---|---|---|---|---|---|---|---|---|
| Adams | $220 54 | $1,099 89 | $673 42 | $540 05 | $221 78 | $966 25 | ..... | $3,501 49 |
| Asotin | 165 20 | 750 00 | 175 92 | 151 78 | 107 55 | ..... | ..... | 1,185 25 |
| Benton | 184 47 | 750 00 | 271 50 | 666 08 | 380 89 | ..... | 805 12 | 2,858 54 |
| Chelan | 374 52 | 1,200 00 | 290 69 | 285 41 | 218 88 | 953 86 | 85 75 | 3,034 59 |
| Clallam | ..... | 1,000 00 | 285 00 | 241 55 | 250 00 | 50 00 | 14 50 | 1,841 05 |
| Clarke | 488 25 | 1,200 00 | 899 91 | 840 35 | 949 82 | 1,500 00 | 650 65 | 6,040 78 |
| Columbia | 223 49 | 750 00 | 101 69 | 70 63 | 112 75 | ..... | ..... | 1,085 07 |
| Cowlitz | 181 99 | 1,200 00 | 139 50 | 171 95 | 290 14 | ..... | 434 96 | 2,236 55 |
| Douglas | 277 90 | 1,200 00 | 998 22 | 813 77 | 606 64 | 1,040 00 | 440 05 | 5,098 68 |
| Ferry | 144 82 | 750 00 | 204 45 | 173 88 | 333 58 | 37 50 | ..... | 1,499 41 |
| Franklin | 176 96 | 750 00 | 225 08 | 474 53 | 304 29 | ..... | 169 75 | 1,923 60 |
| Garfield | 160 00 | 600 00 | 140 37 | 96 12 | 118 50 | ..... | ..... | 954 99 |
| Grant | 257 72 | 1,000 00 | 160 78 | 854 30 | 321 82 | 1,190 00 | ..... | 3,526 90 |
| Grays Harbor | 297 72 | 1,800 00 | 946 20 | 792 22 | 12 00 | 1,800 00 | 50 00 | 5,400 42 |
| Island | 51 00 | 750 00 | 115 08 | 203 53 | 256 27 | ..... | 1 25 | 1,326 08 |
| Jefferson | 59 75 | 1,000 00 | 276 49 | 304 23 | 95 89 | ..... | ..... | 1,676 61 |
| King | 608 45 | 3,000 00 | 953 06 | 1,845 33 | 175 00 | 3,000 00 | 4,289 00 | 13,262 33 |
| Kitsap | 80 00 | 2,000 00 | 372 54 | 142 84 | 218 12 | 540 00 | 540 00 | 3,813 50 |
| Kittitas | 332 50 | 1,200 00 | 291 71 | 474 65 | 475 00 | ..... | 450 00 | 2,891 36 |
| Klickitat | 295 90 | 1,100 00 | 405 60 | 1,736 97 | 207 20 | 1,107 20 | ..... | 4,556 97 |
| Lewis | 279 37 | 1,200 00 | 248 19 | 1,757 23 | 342 45 | 1,180 00 | 399 85 | 5,127 72 |
| Lincoln | 241 37 | 1,200 00 | ..... | 248 91 | 294 85 | 1,395 00 | ..... | 3,138 76 |
| Mason | 238 95 | 700 00 | 177 25 | 16 60 | 196 34 | ..... | 330 00 | 1,420 19 |
| Okanogan | 401 30 | 1,200 00 | 318 94 | 1,788 68 | 374 40 | ..... | 896 02 | 4,572 99 |
| Pacific | 242 16 | 1,200 00 | 447 90 | 555 78 | 98 01 | 844 00 | ..... | 3,145 69 |
| Pend Oreille | 164 03 | 750 00 | 172 88 | 322 81 | 184 88 | ..... | 40 50 | 1,470 57 |
| Pierce | 433 00 | 3,000 00 | ..... | 240 40 | 441 00 | 1,500 00 | 900 00 | 6,081 40 |
| San Juan | 80 00 | 500 00 | 122 40 | 74 84 | 173 26 | ..... | ..... | 870 20 |
| Skagit | 311 33 | 1,800 00 | 227 16 | 417 43 | 227 16 | ..... | 960 00 | 3,631 75 |
| Skamania | 190 35 | 600 00 | 23 58 | 45 82 | 426 59 | ..... | ..... | 1,095 99 |
| Snohomish | 120 22 | 2,000 00 | 329 92 | 923 46 | 390 15 | 1,380 00 | 156 00 | 5,179 53 |
| Spokane | 555 16 | 2,000 00 | 783 09 | 827 08 | 873 12 | 1,775 00 | 2,151 33 | 8,409 62 |
| Stevens | 377 68 | 1,200 00 | 710 27 | 1,000 33 | 440 13 | 1,200 00 | 159 63 | 4,710 36 |
| Thurston | 173 00 | 1,200 00 | 85 84 | 1,009 22 | 97 42 | 360 00 | 640 00 | 3,392 48 |
| Wahkiakum | 56 60 | 600 00 | 46 68 | 153 90 | 127 50 | ..... | ..... | 928 08 |
| Walla Walla | 513 00 | 1,200 00 | 267 68 | 11 70 | 140 85 | 1,140 00 | 10 00 | 2,770 23 |
| Whatcom | 482 49 | 2,000 00 | 800 00 | 1,350 00 | 250 00 | 1,500 00 | 100 00 | 6,000 00 |
| Whitman | 465 88 | 2,000 00 | 176 86 | 916 13 | 463 23 | 1,650 00 | 99 00 | 5,305 22 |
| Yakima | ..... | 1,800 00 | ..... | ..... | ..... | ..... | 1,560 00 | 3,360 00 |
| Totals | $9,807 02 | $49,249 00 | $12,855 89 | $22,540 39 | $11,176 96 | $26,108 91 | $16,833 86 | $138,264 90 |

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I. M. HOWELL

Born Feb. 13, 1866
Died July 13, 1920

Served as Secretary of State from
May 17, 1909, until his death

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# Sixteenth Biennial Report

OF THE

# SECRETARY OF STATE

October 1, 1918, September 30, 1920

J. GRANT HINKLE

Secretary of State

OLYMPIA

FRANK M. LAMBORN PUBLIC PRINTER

1920

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**The Secretary of State is a Member of the following Boards and Commissions**

---

STATE LAND BOARD

STATE HISTORICAL SOCIETY

STATE ARCHIVES COMMISSION

PUBLIC PROPERTY COMMISSION

STATE VOTING MACHINE EXAMINERS

DIRECTOR, NORTHWEST TOURIST ASSOCIATION

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## LETTER OF TRANSMITTAL.

State of Washington, Department of State,
Office of the Secretary.

Olympia, Washington, November 1, 1920.

Hon. Louis F. Hart, Governor.

Sir: I have the honor to submit herewith to you, and through you to the Honorable State Legislature, a report of the business of this department for the biennial period ending September 30, 1920.

Respectfully submitted,

J. GRANT HINKLE,
Secretary of State.

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The report for this biennium includes an event that has never before occurred in the office of the Secretary of State since Washington was organized as a political division of the United States.

On July 13, 1920, the Secretary of State who had served since May, 1909, Hon. I. M. Howell, died after a short illness. The Governor appointed the Assistant Secretary of State, J. Grant Hinkle, on July 16, 1920, to fill out the unexpired term, who immediately appointed W. J. Kingsley of Seattle as Assistant Secretary of State, and beyond this appointment the office continued without further changes in carrying forward the work of the different divisions as before.

The increase in numbers of filings has exceeded the average of past years, and there has not been the usual numbers to be stricken from the rolls for failure to pay license fees.

The receipts from this division will be shown in the statement showing the financial condition of this office.

This will show increase in business, the largest per cent coming from the Automobile Division.

## DIVISION OF AUDIT AND CONTROL.

As seen elsewhere in this report and as may be observed in former reports of the office, the cash receipts for each succeeding biennium, as a whole, have materially increased, which may be accounted for in some instances by change in laws by the Legislature, creating higher filing rates and in other instances by natural increase of business owing to growth of the state in population.

In comparison to a corporation or private company's handling of any big business, naturally the expense would increase with the business and especially so during the past two years owing to greatly increased cost of office supplies and printing; yet by careful study it will be observed that the rate per cent cost of collection is less than heretofore and will compare favorably with any private business of the same proportions. This has been accomplished by improved methods, studying the work at hand, cutting out duplications of work when possible, buying supplies in greater quantity—"better business methods" being ever the watchword.

The duties performed by this Division are as follows:

To receive and account for all moneys remitted to the Secretary of State.

To do all banking as well as make all remittances to the State Treasurer.

To audit all accounts which are paid out of appropriation for office of Secretary of State, which comprises the following divisions:

Corporation Division, Audit and Control Division, Motor Vehicle Division, Weights and Measures Division, Bureau of Immigration and Statistics, Special Publicity Division, comprising Oregon, Washington and British Columbia, Election Division.

To keep time of all employees; making of pay rolls, and paying off the employees.

To purchase office supplies for all divisions and to issue same.

To do all bookkeeping pertaining to money and make all refunds.

To make inventories and keep stock accounts.

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**STATEMENT OF SERVICE RENDERED—PREVIOUS BIENNIUM, PRESENT BIENNIUM, AND COMPARISON.**

| | Oct. 1st, 1916, to Sept. 30, 1918, Inclusive | Oct. 1st, 1918, to Sept. 30, 1920, Inclusive | Increase in Biennium ending Sept. 30, 1920 | Decrease in Biennium ending Sept. 30, 1920 |
|---|---|---|---|---|
| Filing and recording articles of incorporation | $87,370 20 | $111,126 90 | $23,756 70 | ..... |
| Certified copies, special certificates, etc. | 6,198 95 | 7,965 30 | 1,771 35 | ..... |
| Motor vehicle licenses | 1,407,772 50 | 5,130,442 98 | 3,722,670 48 | ..... |
| Corporation licenses | 338,478 00 | 358,057 25 | 19,579 25 | ..... |
| Jitney permits | 4,230 00 | 5,735 00 | 1,505 00 | ..... |
| Reinstatements | 9,520 00 | 8,980 00 | ..... | $540 00 |
| Electrician's bonds | ..... | 3,285 00 | 3,285 00 | ..... |
| Initiative and referendum fees | 55 00 | 15 00 | ..... | 40 00 |
| Declarations of candidacy | 2,665 00 | 4,382 00 | 1,717 00 | ..... |
| Certificates of nomination | 312 00 | 777 00 | 465 00 | ..... |
| Totals for Biennium | $1,856,596 65 | $5,630,766 43 | $3,774,749 78 | $580 00 |

COMPARISON.

| | |
|---|---|
| Present biennium net receipts | $5,630,766 43 |
| Previous biennium net receipts | 1,856,596 65 |
| Net increase | $3,774,169 78 |

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## COMPARISON EXPENDITURES WITH RECEIPTS, PRESENT BIENNIUM, ENDING SEPTEMBER 30, 1920.

| OFFICE EXPENDITURES<br>Two Years<br>October 1, 1918, to October 1, 1920 | Total of Expenditures All Divisions | Secretary of State | Asst. Sec. of State | Auditor and Cashier | Printing Expert | Main Office Divisions | Motor Vehicle Division | Weights and Measures Division | Election Division | Immigration and Statistics Division | Publicity Division Ore., Wash. and B. C. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Salary of officers (by divisions) | $50,017 73 | $6,000 00 | $4,650 00 | $4,050 00 | $4,050 00 | $2,790 00 | $3,900 00 | $7,800 00 | $4,454 48 | $4,200 00 | $8,123 25 |
| Salary of Clerks | 112,113 38 | ..... | ..... | ..... | ..... | 24,935 86 | 57,963 92 | 15,592 92 | 6,624 95 | 5,805 73 | 1,200 00 |
| Transportation | 7,348 90 | ..... | ..... | ..... | ..... | 239 61 | 2,520 91 | 3,366 42 | 2 19 | 1,169 77 | ..... |
| Subsistence and lodging | 9,473 40 | ..... | ..... | ..... | ..... | 259 80 | 3,279 80 | 5,256 32 | 9 23 | 668 25 | ..... |
| Office supplies | 5,883 37 | ..... | ..... | ..... | ..... | 1,852 98 | 2,537 31 | 327 20 | 358 75 | 509 61 | 297 52 |
| Telephone and telegraph | 2,175 51 | ..... | ..... | ..... | ..... | 868 14 | 287 35 | 105 61 | 45 98 | 134 00 | 734 48 |
| Postage | 41,141 31 | ..... | ..... | ..... | ..... | 4,590 23 | 29,152 34 | 244 00 | 3,131 01 | 3,880 60 | 143 13 |
| Printing | 26,704 73 | ..... | ..... | ..... | ..... | 5,563 50 | 6,133 23 | 1,527 32 | 11,933 55 | 1,514 13 | 33 00 |
| Other expense | 11,235 05 | ..... | ..... | ..... | ..... | 1,077 11 | 6,476 77 | 217 62 | 248 91 | 265 27 | 2,949 37 |
| Motor vehicle number plates | 104,998 35 | ..... | ..... | ..... | ..... | ..... | 104,998 35 | ..... | ..... | ..... | ..... |
| Furniture and equipment | 14,231 39 | ..... | ..... | ..... | ..... | 4,320 01 | 2,250 75 | 4,154 68 | 2,399 40 | 1,044 00 | 62 55 |
| Surety bonds | 390 18 | ..... | ..... | ..... | ..... | 249 00 | 51 75 | 60 43 | 4 00 | ..... | 25 00 |
| Publicity | 44,810 10 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 5,157 00 | 39,653 10 |
| Revolving fund | 2,000 00 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 2,000 00 |
| Total Expenditures (by office divisions) | $432,523 40 | $6,000 00 | $4,650 00 | $4,050 00 | $4,050 00 | $46,796 24 | $219,542 48 | $38,652 52 | $29,212 40 | $24,348 36 | $55,221 40 |

### COMPARISON.

| | | |
|---|---|---|
| Net main office receipts | $500,323 45 | |
| Cost of collection | 46,796 24 | |
| Net amount in favor of State | | $453,527 21 |
| Net motor vehicle receipts | $5,130,442 98 | |
| Cost of collection | 219,542 48 | |
| Net amount in favor of State | | 4,910,900 50 |
| Grand Total (Net) in favor of State | | $5,364,427 71 |

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## MOTOR VEHICLE DIVISION.

The business of this Division for the present biennium has exceeded all expectations both with reference to the number of licenses issued and the amount of fees collected.

The increase in the amount of fees for the fiscal year ending February 29, 1920, as shown by the following tabulation, is largely due to the increase in the amount of the license fee as provided for by the 1919 Session Laws:

| FISCAL YEAR | Number of Licenses | Amount of Fees | Increase Over Preceding Year | |
|---|---|---|---|---|
| | | | In Number of Licenses Issued | In Amount of Fees Collected |
| Ending February 28, 1916 | 46,000 | $230,995 75 | ..... | ..... |
| Ending February 28, 1917 | 70,032 | 356,429 50 | 53% | 54% |
| Ending February 28, 1918 | 103,001 | 527,383 50 | 47% | 48% |
| Ending February 28, 1919 | 131,369 | 891,894 00 | 28% | 69% |
| Ending February 29, 1920 | 173,984 | 2,325,879 88 | 32% | 160% |

The total number of licenses issued for the present fiscal year up to and including September 30, 1920, is 188,092. Total fees, $2,763,301.60. This would seem to indicate that the increase for the current fiscal year would be in excess of 20 per cent over last year.

This Department has no radical changes to recommend with reference to the present motor vehicle laws; however, there are many small changes which I deem of great importance in order to simplify and greatly expedite the issuance of state license and plates. A law that is simplicity itself and easily understood is more readily complied with by the general public.

The motor vehicle is no longer a plaything, but a necessity, and the procedure in obtaining a license to operate one should be made as simple as possible with the least possible inconvenience to the public. There are, however, certain fundamental principles that must be established and strictly complied with.

The changing of the basis of the license fee from horsepower to weight by the 1919 Session Laws, and the fact that such change was put into effect immediately by an emergency clause, leaving no time to secure the shipping weight of various makes of cars from the manufacturer caused considerable confusion in arriving at the correct fee. This has been eliminated during the past year by the adoption of certain rules and regulations governing proof of weight, allowing the county auditor receiving the applications to accept in lieu of a certificate of weight from a public scale other satisfactory proof of weight.

## RECOMMENDATIONS.

First: The present fee in the for hire and stage classes is based both upon the weight and passenger capacity of the vehicle. In the truck and trailer classes, upon the weight and capacity load.

The majority of vehicles licensed in these classes are special made or have special made bodies, consequently, the correct weight can only be ascertained by a certificate of weight from a public scale. The securing of a certificate of weight from a public scale is not only inconvenient but expensive in some instances. Several counties in the state have no public scale. Many

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motor vehicles, especially trucks and trailers, are used in remote regions not easily accessible to a public scale.

I believe the license fee in the for hire and stage classes should be based upon the passenger capacity only, and that it should be made unlawful to operate such a vehicle with a load exceeding its licensed capacity.

The fee in the truck and trailer classes should be based upon the capacity load only with a minimum of the rated capacity given by the manufacturer. Our present law provides that trucks shall not be operated upon the highways with a load exceeding their licensed capacity. However, it does not mention trailers, for hire cars or stages.

Second: I recommend the passage of a law placing some responsibility upon the owner as well as the operator of a motor vehicle for its proper operation as regards to maximum load, speed, license; also equipment such as lights, brakes, horn, whistle, bell or other signaling device, with a view of reducing the hazard of the general public to the lowest possible minimum. In other words, the owner of a motor vehicle should not allow its operation by an incompetent person.

Third: I recommend the changing of the license year to agree with the calendar year, which will make our law conform to that of the majority of other states.

Fourth: Recommending legislation to stop destruction of our present roads, most of which were built to accommodate light traffic, until such time that the state is in position to increase their carrying capacity.

Fifth: In case of an accident both parties should be required to stop and render all assistance possible, making heavy penalty for not so doing; also requiring both parties to report such accident to the chief of police (if in a city or town), to the sheriff of the county (if not in a city or town), giving the name of all persons injured, amount of damages to both vehicles, the name and address of all eye-witnesses.

Sixth: Doing away with entirely or reducing to the lowest possible minimum the temporary pasteboard cards now issued by the county auditors.

There are several methods that might be used successfully which cannot be set out here, however, my investigation has proven that the use of these cards is absurd more than any other section of the motor vehicle laws, resulting in a loss of revenue to the state.

Seventh: Requiring all applications to be sworn to before an officer authorized by law to take acknowledgments and providing for the verification of the motor number of the vehicle by such officer.

At first glance this might seem to be cumbersome, however, if the fee is simplified, I do not believe it will increase to any great extent the congestion in the issuance of licenses and the result that will be accomplished will more than offset the inconvenience to the motorist. I shall be pleased to submit my argument regarding the matter more fully to the legislative committee.

Eighth: The adoption of an operator's license law making it unlawful to operate a motor vehicle without first securing a license so to do and providing for the revocation of such license for cause.

The proper kind of an operator's license law will, I think, do more than any one thing to curb the violations of the motor vehicle law, and I strongly urge the passage of such a statute at the coming session of the Legislature.

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## ENFORCEMENT OF MOTOR VEHICLE LAWS.

At the present time little or no attention is paid to the enforcement of the motor vehicle laws by the local peace officers as regards to proper license on motor vehicles, resulting in a loss of revenue to the state.

I believe this neglect on the part of such officers is due to the fact that they are not sufficiently informed as to the requirements of the motor vehicle laws rather than willful negligence. Investigation of the conditions by this Department would seem to indicate that the average peace officer is desirous of doing his duty in this respect and would do so if he were given the proper information and instructions.

No law has ever been enforced successfully until public sentiment is back of it. Owing to the immense number of accidents resulting in the loss of life and property, and the greatly increasing number of stolen motor vehicles, the trend of public opinion is that these laws shall be enforced.

The passage of the proper kind of an operator's license law will undoubtedly be the greatest factor in securing observance of these laws. Many persons will ignore the provisions of the law, in other words, "will take a chance," when only a fine is involved in case of their apprehension. Such persons would not do so if there was a possibility of their being prohibited from driving a motor vehicle.

I see no reason for maintaining a large force of state officers for the purpose of enforcing these laws when the machinery we have for the enforcement of other state laws can be utilized advantageously and more economically.

The greatly increasing number of stolen motor vehicles would seem to indicate that the person operating a motor vehicle must be required to carry his authority for so doing, and this portion of the laws should be strictly enforced.

Owners of motor vehicles should be educated to the fact that the carrying of their license certificate bearing their personal signature is for their protection and if a motor vehicle is being operated by other than the owner, the written permission of such owner should be carried by the operator thereof.

Arrangement should be made to furnish the various peace officers of the state with a numerical list of licenses issued, printed in as compact a form as possible, showing the state number, name and address of the owner, the trade name of the vehicle, motor number of the same and such other information as may be deemed necessary. Such a list will greatly assist the peace officers in the work of apprehending violations with respect to the abuse of the use of number plates.

If a verification of the motor number of the vehicle were provided for as mentioned in my recommendation number seven, a file indexed by motor number of the various makes of machines should be kept in this Division. Such a file would greatly assist in the tracing of stolen motor vehicles. A file of this kind compiled from the records under the present law is not sufficiently correct to warrant its compilation, as experience has taught me that the model of the car and motor number shown on the application is very unreliable.

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## PUBLICITY DIVISION, BUREAU OF STATISTICS AND IMMIGRATION.

The Bureau of Statstics and Immigration has labored incessantly during the past two years to supply the information requested from time to time by homeseekers, investors, tourists and public organizations, and to carry the news about the attractions and undeveloped resources of Washington into territory where thus far little has been known about the Northwest. The plan followed is based on the best experiences of this Bureau and other successful organizations, modified and broadened by new and practical ideas derived from observation and the study of current events.

A persistent campaign of advertising has been carried on during the winter months in newspapers and magazines whose combined circulation would represent more than three million people. A key system has been used and thousands of responses have been received. In addition, lists of names of interested persons have been received from commercial organizations, tourist agencies, real estate dealers and friends of prospective homeseekers, and much literature has also been requested by persons who happened to see copies of such books in the hands of neighbors or acquaintances.

Although many personal letters have been necessitated by the numerous requests for miscellaneous information, as far as possible stenciled letters and printed circulars have been resorted to in order to supplement the general publications now being distributed. A special Bulletin has been issued at regular intervals containing information about the general conditions of the state and numerous articles have been prepared for magazines and newspapers which were willing to publish them.

Among the new books which have been published are, "The Advantages and Opportunities of Washington, for Homebuilders, Investors and Travelers," the "Statistical Abstract of the State of Washington," and a bulletin relating to "Brewster Flats." Other publications contemplated include one on hydro-electric power, another on blooded stock, and one treating of the mining possibilities of the state. For the information represented by these there is considerable demand at the present time and it is hoped to get them out at an early date, although the increased demand for special information interferes with the rapid progress in the preparation of such publications.

"The Advantages and Opportunities of Washington," contains late information regarding every city and county, in addition to a summary of the state as a whole. About twenty pages of illustrations have been inserted to add interest and to aid the imagination in getting a clear idea of the state's resources. The complimentary letters thus far received bespeak for it as great a popularity as "The Homeseekers' Guide to the State of Washington" and "The Beauties of the State of Washington." A keen demand still exists for the last two mentioned above, also for the "Manufacturing Opportunities of the State of Washington," "Dairying, Poultry and Stock Raising," and "The Fisheries of the State of Washington," each of which has been distributed in considerable quantities during the biennium. The popularity and value of the books published is attested by the keen demand for them by the schools, colleges, and libraries of many eastern and Washington cities.

That the efforts of the Bureau have been successful in helping to attract many settlers, investors and tourists is proven by the numerous letters on file in this Department, including communications from many who have already located here and many more who claim that they are directly inter-

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ested in the state and are desirous of being placed on a permanent mailing list. It is particularly gratifying that many who are settled and making good admit coming to the state entirely through the efforts of this Bureau and often on account of no further influence than the reading of one of the publications referred to above.

The work of the Bureau has now reached a stage where the largest returns to the state may be realized, providing no handicap is felt through insufficient funds. Much attention is at this time being given the Northwest by the people of the East and the State of Washington should be in a position to derive the largest possible benefit from such a condition.

In the compiling of statistics, much aid would be rendered by the enactment into law of a measure corresponding to House Bill No. 309, introduced at the 1919 session. Such a law has already been passed by many of the states and is considered a most successful means of cooperating with the Federal Government in the securing of data valuable alike to farmer and investor.

## WEIGHTS AND MEASURES DIVISION.

Although the work of the Weights and Measures Division has been crippled to some extent on account of insufficient funds and for this reason being forced to reduce the field-men from eight to four in number, yet with the training and experience these men have had, they have been able to do excellent work not only in the testing of scales but also in making sufficient reweight checks to determine the percentage of commodities short in weight.

During the first half of the biennium the state sealers were able to visit practically every place of business in the state outside of the cities of Seattle, Tacoma and Spokane, the cities which maintain their own weights and measures departments, and inspect all weighing and measuring devices used in trade in addition to making reweight checks on commodities.

During the last half of the biennium, with the forced reduction in the number of field-men, they have not been able to cover the entire state and other sections of the state have only been given a limited amount of inspection.

The great number of letters received requesting inspection plainly indicates that the dealers fully realize the importance of having their scales weigh accurately and now depend on the state sealer who is equipped with the state standards to determine the accuracy of their scales.

The weighing and measuring of commodities determine the basis of settlement in dollars and cents. If scales are of such vital importance the laws which govern them are of equal importance and the duty of enforcing these laws is an important one.

By the exercise of carefulness and tact along educational lines, the usefulness of the work of this Department has become apparent to merchants and commercial bodies of our state, who frankly vouchsafe the opinion that a trade advantage by the employment of false weights and false measures is an evil from which legitimate and honest trade have suffered much, even to the extent of being forced to adopt the evil or retire from business.

The increased use of the auto truck in hauling all classes of commodities has made the installation of fifteen and twenty-ton heavy capacity scales a necessity.

The reports of the field-men show that the dealers have been keen to anticipate the importance of installing a scale of sufficient capacity to safely

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# INCORPORATED COMPANIES

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## LIST OF CORPORATIONS FILED OCTOBER 1, 1918, TO SEPTEMBER 30, 1920.

### A

American Oriental Film Co., Inc., The, Seattle.
Ahrens & Ahrens, Incorporated, Spokane.
Auburn Battery and Electric Company, Auburn.
Adrian Valley Irrigation Co., Adrian.
Alaska Ocean Food Company, Seattle.
Atlas Packing & Rubber Company, Seattle.
Aurous Gild Mining Co., Limited, Tacoma.
Allison Burner Co., Seattle.
Automatic Truck Brake Co., Yakima.
Air Brush Consolidated, Inc., Seattle.
Alunite Products Company, Seattle.
Alunite Mining Company, Seattle.
Anthon Manufacturing Company, Seattle.
American Manufacturers Export and Import Corporation, Seattle.
Automatic Wrench Company, Wenatchee.
Autolarm Company, Seattle.
Auto Boot Manufacturing Company, Spokane.
Amreican Grain Production Company, Bellingham.
America Corporation Exporters, The, Seattle.
American Oriental Sales Cororation, Seattle.
Alexander Realty Corporation, Tacoma.
Armstrong Packing & Supply Company, Selah.
Angeles Printing Company, Port Angeles.
Aurous Gold Mining Co., Limited, Tacoma.
Austin & Salt, Seattle.
American Stores, The, Everett.
Alliance Lumber Company, Tacoma.
American Workers Oil Field Co., Bremerton.
Asia Trading Company, Seattle.
American Arsenic Company, Burlington.
Alhambra Club, Seattle.
Acme Machine Works, Seattle.
Automatic Retort Company, Seattle.
Alaska Salmon & Herring Packers, Seattle.
American Mattress & Feather Co., Spokane.
Arctic Grocery Co., Inc., Seattle.
Associated Industries of Seattle, Seattle.
Apple Growers Telephone Co., Omak.
Auto Tractor Attachment Co., Seattle.
American Lake Park Company, Tilicum.
Andrew Haxon, Incorporated, Yakima.
Antriam Mining Company, Tacoma.
Alder View Manufacturing Company, Sultan.
Aberdeen Paving Company, Aberdeen.
American Supply Co., Seattle.
Alfred T. White, Inc., Seattle.
Attucks Realty and Investment Company, Seattle.
American Finance Company, Seattle.
A. B. C. Storage, Seattle.
Auto Electric & Ignition Company, Aberdeen.
Alger Booming & Rafting Co., Skamokawa.
Air Nitrate Company, Seattle.
Appraisal Engineering Co., Seattle.
Auto Sales Co., Inc., Seattle.
Ace Products Company, Seattle.
American-Aircraft-Corporation, Seattle.
American Beverage Company, Everett.
Arizona-Washington Copper Company, Spokane.
Avondale Farm Company, Seattle.
Air Reduction Company, Wilmington, Delaware.
Anderson & Co., A. O., Portland, Oregon.
Armstrong Turner Millinery Company, Denver, Colorado.
Associated Fruit Co., Wilmington, Delaware.
Alloys Motor Parts Manufacturing Company, Tacoma.
Anderson & Hutter, Inc., Cle Elum.
Anadir Company, Seattle.
America-East Indies Trading Co., Seattle.
Allen Manufacturing Company, J. H., Yakima.
American-Wellington Coal Company, Everett.
Alvanda Investment Co., The, Seattle.
Alaska Aircraft Transportation Company, Seattle.
Asbestomine Paint Co., Wenatchee.
Angeles Aircraft Corporation, Seattle.
Attalia Grange Warehouse Co., Attalia.
A-1 Construction Company, Yakima.
American Cone Company, Seattle.

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Aurora Grocery Company, Seattle.
Auto Owners Association, Seattle.
American Garage Corporation, Seattle.
Anderson & Austin Shoe Company, Spokane.
Alysee Mill Company, Oakville.
A. & S. Truck Sales Company, Chehalis.
Auto Electric Service and Supply Co., Seattle.
Auto Mechanics, Inc., Seattle.
Allied Copper Corporation, Seattle.
Alaska Reindeer Company, Seattle.
Allison Co., Inc., M. S., Seattle.
Anacortes Shingle & Lumber Co., Anacortes.
Apex Spring Company, Seattle.
Alaska Pulp Holding Company, Tacoma.
Alunite Mining & Products Company, Limited, The, Victoria, B. C.
Alaska Herring and Importing Co., Portland, Ore.
Andrews and Company, Los Angeles, Cal.
Acme Motor & Machine Company, Seattle.
Art Craft Company, Engravers, Seattle.
American Fire Control Company, Seattle.
Argus Publishing Company, Mt. Vernon.
Addy State Bank, Addy.
Alberty's Food Products Company, Mrs., Seattle.
Almota Farmers Elevator & Warehouse Company, Almota.
Arkley-Brown Lumber Company, Chehalis.
Arkley Lumber Company, R. P., Tacoma.
American Mineral Fiber Company, Tacoma.
American Autopump Company, Seattle.
Aero Power Company, Seattle.
American Train Control Company, Spokane.
Amalgamated Appliance Corporation, The, Seattle.
Asia Investment Co., Inc., Tacoma.
American Tool Manufacturing Company, Seattle.
Arlington Mutual Shingle Company, Arlington.
Asher Brothers, Incorporated, Seattle.
Akers Hardware Company, Rosalia.
Allen Co., Pliny L., Seattle.
Auto Owners Investment Company, Seattle.
Andres Securities Company, Spokane.
Allen Chemical Company, Seattle.
American Citizens Inspection Bureau Association, Seattle.
American Plumbing and Steam Supply Company, Tacoma.
Altnow-Singleton-Held, Inc., Seattle.
Angeles Building Corporation, Port Angeles.
American Trade Corporation, Seattle.
American Motor League, Seattle.
Arrow Coal Company, Seattle.
Auto Mechanics Co-Operative Association, Seattle.
Apex Supply Company, The, Spokane.
Allied Lumber Company, Bellingham.
Affiliated Colleges of Natural Therapeutics, Seattle.
Auto Battery & Ignition Company, Yakima.
American Ink Company, Seattle.
Autoparts Supply Company, Seattle.
Azurite Mining Company, Tacoma.
American Fishing & Packing Company, Seattle.
Aerial Tours Company, Inc., The, Seattle.
Appleway Lumber Company, Spokane.
Auto Acceptance Company, Seattle.
Automatic Power Trolling Co., Seattle.
Automotive Owners Corporation, The, Tacoma.
Ace Distributing Company, Seattle.
Auto Finance Co., The, Spokane.
Alaska Three Metals Mining Co., Inc., Seattle.
Associated Industries of Tacoma, Tacoma.
American Security Company, Spokane.
Agate Telephone Company, Agate School Dist. 205, Lewis County.
Auto Sales Company of La Crosse, La Crosse.
Art Rug Mills, Inc., Seattle.
Allan Cunningham Company, Incorporated, Seattle.
American Warehouse Company, Seattle.
American Mining and Development Company, The, Spokane.
Amalgamated Motor Machine Works, Inc., Seattle.
Alder & Maple Products Co., Tacoma.
Auto Radio Meter Company, Seattle.
Acme Sales Company, Seattle.
American Sound Reproduction Company, Seattle.
American Liquid Meter Company, Seattle.
American Highways Service Ass'n, Spokane.
Auto Beauty Parlors, Tacoma.
Apex Investment Company, Inc., Seattle.
Alderwood Manor Fair Association, Alderwood Manor.
American Export Lumber Corporation, Seattle.

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Arthur Farrish Lumber Company, Asotin.
Angeles Pioneer Music House, Port Angeles.
Automatic Indicator Company, Spokane.
Antitheft Auto Lock Incorporated, Seattle.
Asbestos Stone Products Company, Seattle.
Acme Electric Company, Seattle.
Allan Haynes Organizer, Spokane.
A. R. & W. Garage, Seattle.
Anderson Ferris Lumber Co., Mendota.
Automotive Collateral Company of Spokane, Spokane.
Altona Mining & Development Company, Seattle.
American-Pacific Shipping Corporation, Seattle.
Alderwood Farms, Nisqually.
American Beverage, Candy and Cigar Company, Tacoma.
American Hardware & Steel Products Company, Seattle.
Arrow Trading Company, Seattle.
American Cannery Supply Co., Seattle.
American Autoplane Company, Seattle.
American Stockgrowers Corporation, Seattle.
Aberdeen Battery Company, Aberdeen.
Acme Signal Company, Seattle.
Associated Industries of Yakima Valley, Yakima.
Alaska Gold Mining and Development, Vancouver.
Aberdeen By-Products Company, Aberdeen.
Automotive Service Co., Seattle.
Automatic Speed Control and Packless Valve Co., The, Seattle.
American Specialties Manufacturing Company, Seattle.
American School of Music, Bremerton.
Alaska Canning Company, Seattle.
Arrow Garage, Inc., Seattle.
Arlington Union Garage, Arlington.
Associated Investment & Realty Company, Seattle.
Alaska Coke & Coal Company, Seattle.
American Guide Publishing Company, The, Seattle.
Argonaut Tire & Rubber Company of Washington, Seattle.
Alaska Fish-Meal and Oil Company, Seattle.
American Brotherhood and Brazilian Immigration Association, Seattle.
Auto Signal Supply Company, Spokane.
Asbestomine Paint Co., Wenatchee.
Acme Radiator Co., The, Seattle.
Adams Motor Co., Seattle.
American Auto and Traylor Tractor Company, Spokane.
Aston & Todd, Inc., Tacoma.
Animated Billboard Advertising Company, Tacoma.
Appleway State Bank, Dishman.
Anderson Drug Company, Inc., Seattle.
A B C Sales Company, Seattle.
Allied Industries, Inc., San Francisco, Calif.
Alaska-Pacific Fisheries, Portland, Ore.
American Refractories Company, Pittsburgh, Penn.
American Rubber Company of Chicago, Wilmington, Del.
American Fruit Growers, Incorporated, Wilmington, Del.
Aronson-Brown Company, Seattle.
American Door and Manufacturing Company, Hoquiam.
Apex Rail Tie Company, Limited, The, Seattle.
Associated Investors, Inc., Seattle.
Ajax Sawmill & Shingle Co., Carnation.
American Lake Amusement Corporation, American Lake.
Anchor Realty Co., Seattle.
Anacortes Iron Works, Anacortes.
Arms and Scott, Inc., Seattle
Allen-Ross Co., Seattle.
Army and Navy Sales, Inc., Walla Walla.
Angeline, Inc., Seattle.
Avandale Dome Mining and Milling Company, Spokane.
Advertisers Engraving Co., Seattle.

**B**

Bridges Co., Incorporated, C. D., Seattle.
Ratschi-Bennett Auto Co., Tacoma.
Bonnell Investment Co., Tacoma.
Blinn Estate Company, Seattle.
Bonded Mercantile Agency, Inc., The, Tacoma.
Benton County Holding Company, Hanford.
Bernard Manufacturing Company, Seattle.
B. & O. Sheep Co., Spokane.
Bayview Milling Co., Seattle.
Benton Investment Company, Tacoma.
Borthwick & Company, T. G., Yakima.
Buffalo Shoe Manufacturing Co., Seattle.
Bayside Shingle Company, Everett.
Bake-Rite Sanitary Bread Company, Spokane.

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Benton Investment Company, Tacoma.
Blackwell Motor Co., Spokane.
Broomfield Lumber Company, Seattle.
Bremerton Chamber of Commerce, Inc., Bremerton.
Belden & Ives, Inc., Seattle.
Bellingham Junk Company, Inc., Bellingham.
Booth-Gorman Company, Seattle.
Broadway Dental Offices, Tacoma.
Billy Bump Toy Company, Aberdeen.
Best Laundry Co., The, Seattle.
Brumberg & Asbury Co., Spokane.
Bacon-Calkins Company, Wapato.
Bender Co., C. C., Seattle.
Building Trades Construction Co., Seattle.
Bennett Warehouse Company, Wenatchee.
Beats-All Decarbonizing Company, Seattle.
Brockman & Co., G. H., Seattle.
Ballard Lumber Co., Inc., Seattle.
Bellingham Motors Corporation, Bellingham.
Baker Fuel Company, Olympia.
British-American Trading Company, Seattle.
Buena State Bank, Buena (Jonathan).
Brown Dental Parlors, Dr. J., Seattle.
Beacon Investment Company, Seattle.
Bert Farrar Improvement Co., Seattle.
Ban Company, S., Portland, Oregon.
Brown-McPhee Lumber Company, Portland, Oregon.
Byrnes & Co., W. J., San Francisco, Cal.
Baldwin-Universal Consolidated Co., Portland, Maine.
Boys Forward Movement, The, Seattle.
Biggam Growers' Company, Biggam.
Blair Train Order Deliverer Co., Spokane.
Blewett Tractor Company, Tacoma.
Ballard Oil Company, Seattle.
Bellingham Standard Coal Company, Bellingham.
Blyth, Witter & Co., San Francisco, Calif.
Bellpak Lumber Co., Van Zandt.
Buttner Realty Company, Seattle.
Beebe Bridge Company, Beebe.
Boner Company, The W. H., Everett.
Brown & White Corporation, Seattle.
Bogochiel Oil Company, The, Port Angeles.
Barstow Manufacturing Company, Toppenish.
Big Four Electric Company, Tacoma.
Butte-Seattle Realty Company, Seattle.
Blanca Shipping Corporation, Seattle.
Buffalo Junk Company, Seattle.
Bellingham Chemical Company, Bellingham.
B. B. Oil and Refining Company, The, Bellingham.
Beers Thief Proof Steering Wheel and Auto Lock Co., The, Seattle.
Beck and Winans Grocery Company, Walla Walla.
Barks Music Company, Tacoma.
Blue Mountain Lumber & Shingle Company, Port Angeles.
Blazeout Company, The, Spokane.
Bremerton Hotel Company, Bremerton.
Bray Shoe Company, Spokane.
Beaver-Gardner Motor Co., Toppenish.
Beaver Film Company, Vancouver, Wash.
Bowers Manufacturing Company, Seattle.
Breakiron Morgan Company, Cosmopolis.
Bay View Laundry Company, Seattle.
Bledsoe Tire & Motor Co., Ellensburg.
B & K Lumber and Box Company, Bridgeport.
Bunker Company, J. E., Tacoma.
Big Tree Lumber Company, Seattle.
Barr Shingle Company, Kalama.
Birmingham Shingle Company, Snohomish.
Bremerton Labor Temple Association, Bremerton.
Briske-Fuller & Jensen Co., Inc., Chehalis.
Bake-Rite System of Bakeries, Yakima.
Beriault Manufacturing Company, Seattle.
Buffalo Hosiery Company, Seattle.
Brandmeir-Rounds Lumber Co., Seattle.
Battey & Company, Inc., F. E., Wenatchee.
Bussard-Emley Bottling Works, Auburn.
Burlingham & Hallett, Inc., Seattle.
Bee Hive Market, Seattle.
Beall-Hansen Company, Seattle.
Bradner Investment Company, Seattle.
Boston Wet Wash Laundry, Inc., Aberdeen.
Byrens Jewelry Company, Inc., Seattle.
Bellingham Atomized Fuel Company, Seattle.
Best A-1 Wood Company, Inc., Seattle.

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Burlington Canning Co., Burlington.
Benton-Franklin Intercounty Bridge Company, Pasco.
Bank of Plaza, Plaza.
Baldy's, Inc., Tacoma.
Bethel Co-operative Association, Inc., Port Orchard.
Berens Optical Company, L. L., Seattle.
Big 4 Real Estate Company, Wenatchee.
Battle Ground Canning Company, Battle Ground.
Benton Mercantile Co., Benton City.
Bremerton Broadway Dental Offices, Tacoma.
Bearing Appliance Company, Seattle.
Berg, Inc., C. C., Seattle.
Barnes & Fisher Mfg. Co., Seattle.
Boyd Mill & Timber Company, C. A., Port Angeles.
Buffalo Fuel Company, Metaline.
Bud Wilkie Incorporated, Seattle.
Bellingham United Lumber Company, Bellingham.
Baker, Inc., H. A., Sumner.
Bonded Adjustment Corporation, Tacoma.
Bannerman-McGraw Lumber Co., Lake Burlan, Seattle.
Burkston-Stone Shingle Company, Seattle.
Brewer & Company, Olympia.
Bestov Manufacturing Company, Seattle.
Booth Undertaking Company, Seattle.
Broadway Motors Corporation, Tacoma.
Bishop Lumber Company, E. K., Aberdeen.
Brown Lumber & Box Co., O. P., Seattle.
Barnes Aviation Company, Tacoma.
Bales, Ever-Set Trap Company, Seattle.
Brown Commercial Co., Inc., The, Yakima.
B. C. D. Construction Company, Vancouver, Wn.
Brodie Sales Company, Spokane.
Black Mountain Mining & Milling Company, Spokane.
Butt & Scott, Inc., Seattle.
Bartell Machine Shop and Foundry, Dayton.
Baird-Ross Music Company, Walla Walla
Bainbridge Fisheries Co., Seattle.
Bevens Bakery, Seattle.
Bauer Lumber Company, Hartford.
Bellingham Marine Railway and Boat Building Co., Bellingham.
Blaine Fruit Co., Blaine.
Baring Mill Company, Everett.
Bratile Bros. Mill Co., Ridgefield.
Barytes Rare Minerals Mfg. Co., Tacoma.
Bee Hive Marketeria, The, Seattle.
Bering Sea Dredging and Mining Company, The, Seattle.
Braley, Inc., Ed. R., Seattle.
Bench Shingle Co., Lyman.
Buck Lumber Company, Everett.
Beriault Manufacturing Corporation, Seattle.
Bankers' Petroleum Company, Spokane.
Border Shingle Co., Blaine.
Bucoda Land Company, Bucoda.
Bellevue Nurseries, Incorporated, Seattle.
Beck Speed Motor Grinder Company, Spokane.
Buena Vista Company, The, Seattle.
Benton County Free Press Association, Richland.
Bewley Manufacturing Company, Inc., Spokane.
Brinnon Dock Company, Brinnon.
Burr Doty, Mount Vernon.
Beriault Sales Company, Seattle.
Big Bend Mutual Fire Insurance Company, Wilson Creek.
Bethlehem Mines Corporation, Vancouver.
Butch's, Inc., Seattle.
Bering Sea Fisheries Co., Seattle.
Burton-Beebe Lumber Company, Seattle.
Blowers & Co., Inc., S. G., Wilmington, Del.
Best Gas Traction Company, C. L., Oakland, Calif.
Botsford, Constantine & Tyler, Portland, Ore.
Barrett Company, The, Jersey City, N. J.
Bowers Rubber Works, Black Diamond, Calif.
Balcuna Coal and Coke Company, Raymond.
Billings Lumber Company, Tacoma.
Bryant & Emerson Co., Seattle.
Bear Creek Lumber Company, Roslyn.
Buena Box and Lumber Company, Buena.
Bullock Gold Mines, Limited, Poplar Creek, B. C.
Brown Farms Company, The, Nisqually.
Bridgeport Fruit Company, Bridgeport.
Bluestem Mining Co., Ritzville.
Bell & Sons Co., W. C., Tacoma.
Best Ever Company, The, Seattle.
Bell Supply Company, Seattle.

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Bethesda Hospital Association, Seattle.
B. & W. Cedar Products Company, East Stanwood.
Brooklyn Coal & Power Company, Seattle.
Burr-Doty, Inc., Mount Vernon.
Brinkley Company, The, Seattle.
Bluestem Mining Co., Ritzville.
Bothell Bus Company, Seattle.

C

Carey Logging Company, Spokane.
Clarke County Abstract Company, Vancouver, Wash.
Clifton Hotel Company, Seattle.
Coast Tie & Timber Company, Portland, Ore.
Consolidated Laundry Co., Spokane.
Culbertson Lumber Company, Seattle.
Columbia Investment & Mortgage Company, Seattle.
Clover Creek Mill Company, Tacoma.
Central Tire & Auto Service, Seattle.
Crown Dental Offices, Incorporated, Tacoma.
Coast Oil Co., Seattle.
Chomly Copper Co., Seattle.
Charles S. Meek & Co., Incorporated, Seattle.
Curtis Coaster Toy Company, Seattle.
City Tire Shop, Spokane.
Chamberlain Glass Co., Seattle.
Community Milling Company, Spokane.
Consolidated Realty Corporation, Seattle.
Creston Investment Company, Creston.
Counsellor Publishing Company, Seattle.
Construction Appliance Co., Seattle.
Copper Peak Development Company, Seattle.
Commercial Aircraft Company of Washington, Seattle.
Central Tire Shop Corporation, Walla Walla.
Colville Marble & Granite Company, Colville.
Columbia Shingle Co., Kalama.
Cole Duplex Auto Signal Company, Spokane.
Coast Advertisers Service, Seattle.
Canon Investment Company, The, Seattle.
Cove Electric Line, Ellensburg.
Creamery Products Company, Incorporated, Seattle.
Canyon Milk Products Company, Seattle.
C. & S. Tire Company, Yakima.
Clemons Logging Company, Tacoma.
Continental Auto Finance Co., Spokane.
Copper Creek Timber Company, Ashford.
Campbell Rotary Pump Company, Seattle.
Culross Island Mining & Milling Company, The, Washtucna.
Chutter & Ingalls, Inc., Seattle.
Cowlitz Valley Cheese Association, Toledo.
Canal Tire Company, Inc., Seattle.
Chicago Dentists, Inc., Tacoma.
Canadian Motors Company, Ltd., Seattle.
Cassady Specialty Co., Ritzville.
C. & H. Hog Growers' Syndicate, The, Yakima.
Centralia Co-Operative Society, Centralia.
Consumers Hay and Feed Co., Seattle.
Columbia Basin Land Company, Ephrata.
Commercial Shorthand Institute, The, Seattle.
Cut-Rate Tire Co., Yakima.
Chelan State Bank, The, Chelan.
Corona Building Co., Bellingham.
Carbon River Coal & Coke Company, Seattle.
Central Grocery, Inc., Raymond.
Cook Inlet Coal Corporation, Seattle.
Charleston Club, Inc., Charleston.
Citizens Bank of College Place, College Place.
Collins Drug Company, Bellingham.
Cascade Fruit Company, Yakima.
Colin O. Radford & Company, Seattle.
Cummings Gas Power Company, The, Olympia.
Consolidated First Thought Mines Company, Spokane.
Carmi Mines Company, Seattle.
Centralia Lumber Company, Aberdeen.
Citizens Abstract Company, Pasco.
Citizens State Bank of Grandview, Washington, Grandview.
Christensen Starter Company, Seattle.
Cloud-Thomas Company, Yakima.
Columbia-Golden Rule Transfer Co., Spokane.
Commercial Chemicals Company, Seattle.
Concrete Pie Co., Seattle.
Conservation Mortgage Corporation, Seattle.
Crane Valley Coal Co., Enumclaw.
Cape Fanshaw Fishing & Packing Company, Seattle.

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Central Circle Leasehold Company, Seattle.
Christian Church of Sumner, The, Sumner.
Collins-Ferguson Co., Seattle.
Commercial Bank of Yakima, Yakima.
Co-Operators of Olympia, The, Olympia.
Citizens State Bank, Stanwood.
Central Timber Export Co., Inc., New York City.
Chicago Pneumatic Tool Company, Boston, Mass.
Columbia Basin Wool Warehouse Company, North Portland, Oregon.
Consolidated Commercial Co., Lewiston, Idaho.
Creasey Corporation, The, Wilmington, Delaware.
Coxey Novelty Company, J. S., Aberdeen.
C. & R. Mining Co., Spokane.
Co-Operative Cannery, Blaine, Wash., Blaine.
Civic Amusement Activities Manufacturers, Tacoma.
Carsembol Lumber Company, Olympia.
California State Oil Company, Seattle.
Central Lunch (Incorporated), Tacoma.
Coast Shingle Company, Montesano.
Coast Securities Corporation, Seattle.
Commercial Specialty Co., Seattle.
Common-Sense Auto Accessories Co., Seattle.
Central Motor Company, Chehalis.
Colson & Company, Centralia.
C. & M. Grinding and Machine Works, Seattle.
Columbia Dairy Products Company, Vancouver.
Citizens State Bank, The, Camas.
Case & Hepler, Inc., Issaquah.
Cement Gravel Company, Walla Walla.
Caribou Company, The, Spokane.
Colfax Retreading Works, Colfax.
Citizens State Bank, Omak.
Curtis Studio of Seattle, Washington, Seattle.
Canal Terminals Company, Inc., Seattle.
Community Trucking Co., Tacoma.
Craig, Inc., W. R., Ellensburg.
Capital Lumber Company, Olympia.
Culbertson Realty Company, Spokane.
Clark Paving Company, Yakima.
Courtney and Robertson, Incorporated, Seattle.
Clothes Shop, The, Colfax.
Columbia Sales Agency, Tacoma.
Community State Bank, Mabton.
Century Land and Securities Company, Spokane.
Crem-O-Toast Company, Seattle.
Central Transportation Company, Clinton.
Cleno Dye Works Co., Seattle.
Clark Lumber & Mfg. Co., Portland, Ore.
Cyrus Peirce & Company, San Francisco, Calif.
Chetterboy Mining Company, Dayton.
Cereal Products and Candy Company, Spokane.
Central Yakima Ranches Co., Prosser.
Clark Tool Company, Seattle.
Crimp-Hards Mfg. Co., Ellensburg.
Caledonia Mill Company, Sauk.
Centralia Kolo Briquetting Co., Centralia.
Coast Auto Supply Company, Seattle.
Covington Creek Lumber Co., Auburn.
Copper Hill Mining Company, Seattle.
Clanmore Land Company, Seattle.
Consumers Co-Operative Society, Yardley.
Central Machine Works, Inc., Seattle.
Cherry Valley Improvement Co., Seattle.
Chehalis Investment Company, Chehalis.
Central Plaining Mill, Vancouver.
Continental Trading Company, Seattle.
Comet Motor Sales Co., Seattle.
Clay Products Delivery, Seattle.
Camp Lewis Service Station, Greene Park.
Camp Lewis Timber Company, Tacoma.
Clithero Hotels Co., Geo. I., Yakima.
Cook Lumber Company, W. J., Seattle.
Consumers Lumber Company, Spokane.
Caswell Optical Co., Tacoma.
Carew, Inc., Jos. T., Seattle.
Cary-Davis Tug & Barge Company, Seattle.
Court Realty Corporation, Spokane.
Columbia Packing Company, Seattle.
Clallam Oil Co., Seattle.
Clean Easy Washer Manufacturing Company, Spokane.
City Improvement Company, Seattle.
Commonwealth Finance Company, Seattle.
Cascade Tug-Boat Company, Tacoma.

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Crescent Lumber and Shingle Company, Seattle.
Consumers Central Heating Company, Tacoma.
Colville Valley Oil Co., Chewelah.
Carew-Van Rooy, Inc., Seattle.
Cashmere Fruit Company, Cashmere.
Camas Sheep and Cattle Company, Camas.
Cascade Motor Company, Seattle.
Cline Tractor Company, Seattle.
Continental Transit Company of Seattle, Inc., Seattle.
Chinook Coal Company, Spokane.
City Investment Company of Spokane, Spokane.
Charleston Mercantile Company, Charleston.
Crabtree Elevator Co., Crabtree.
Central Truck & Auto Co., Mt. Vernon.
Central Washington Securities Company, Yakima.
Camas Prairie Development Company, Spokane.
Campbell Land Company, Seattle.
Cowlitz County Title and Investment Company, Kalama.
Clallam Canning Co., Port Angeles.
Corporation Securities Company, Seattle.
Christy Lumber Company, Seattle.
Commercial Electric Co., Inc., Seattle.
Chisholm Marine Salvage Company, Seattle.
Candall Oil Company, Seattle.
Cosine Oil Company, Seattle.
Cotangent Oil Company, Seattle.
Cosecant Oil Company, Seattle.
Cranston Brewer Manufacturing Company, Spokane.
Cement Stave Silo Company, Seattle.
Clough Shingle Company, Everett.
Columbia Land Company, Vancouver.
Columbia Mercantile Co., Seattle
Choix Confectionary Company, Walla Walla.
Coast Culvert Company, Seattle.
Clark Music Company, Walla Walla.
Clipper Sickle Company, The, Seattle.
Carl Frederick Mining Company, Spokane.
Columbia River Electric Company, Wenatchee.
Concert Phonograph Company, Seattle.
Cle Elum Meat Company, Cle Elum.
Crumley Business College, Tacoma.
Camano Mill and Timber Company, Seattle.
Clark Sheet Metal Manufacturing Company, T. F., Seattle.
Carroll Bros. & Fleming Auto Co., Spokane.
Citizen's League, The, Seattle.
Cosmopolitan Commercial Service, Seattle.
Colfax Tire and Battery Company, Colfax.
Cliff Gold Mining Co., Seattle.
Colville Valley Lumber Co., Spokane.
Chesaw Flour Milling Company, The, Chesaw.
Cannery Company, Inc., Seattle.
Crowley Co., The, Spokane.
Cumberland Investment Company, Seattle.
Coast Theatres Corporation, Seattle.
Carmor Securities Corporation, Seattle.
Carman Auto-Semaphore Signal Company, Seattle.
Columbia Motor Co., Everett.
Coast Specialty Company, Bellingham.
Cinelli Company, G., Tacoma.
Crendelle's, Inc., Seattle.
Citizens Bank of Ferndale, The, Ferndale.
Chilberg Motorship Company, Seattle.
Colburn Manufacturing Company of Washington, Spokane.
Carolene Sales Company, Seattle.
Central Oregon Ranch Co., Seattle.
Citizens Building Corporation, Port Angeles.
Cycle Supply Company, Spokane.
Clark Production Co., Spokane.
Certain-Teed Paint Store, The, Seattle.
Chochecho Lumber Company, Everson.
Co-operative Trading Company of Buena, Buena.
Chinese Products Cororation, Ltd., Seattle.
Coyote Lumber Company, Arlington.
Chambers Company, The, Seattle.
Chewelah Silver Mining Company, Chewelah.
Cascade Hotel Company, Seattle.
Columbia Hospital Association, Everett.
Capital Petroleum Transportation Company, Seattle.
Chilco Mining and Milling Company, Spokane.
C. & C. Logging Company, Centralia.
Common-Sense Sales Company, Inc., Seattle.
Coke Company, The, Seattle.
Cascade Logging Company, Seattle.

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Chehalis Finance Corporation, Chehalis.
City Hall Grocery Company, Seattle.
Central Montana Oil Company, Spokane.
Community Building Company, Pullman.
Continental Finance Co., Seattle.
Clarke County Automobile Company, Vancouver.
California-Washington Timber Company, Aberdeen.
Columbia Basin Oil Company, Attalia.
Cosmos Investment Company, The, Seattle.
Central Brake Service, Inc., Seattle.
Candle Creek Gold Mines, Seattle.
Citizens' State Bank, Leavenworth.
Corinne Simpson-Wilson Co., Seattle.
Columbia Fruit Products Company, Hanford.
California Auto Hoist Co., Seattle.
Canterbury Candy Makers, Inc., Seattle.
Coltac Mining Company, Tacoma.
Chico Sawmill and Lumber Company, Chico.
Chewelah Feed Co., Chewelah.
Columbia Silver Mining Company, Spokane.
Crown Automatic Gear Shift Company, Seattle.
Clark-Baker Motor Company, Seattle.
Camp Lewis Wireless, Seattle.
Columbia Fruit Union, White Salmon.
Cummings Gas Distributing Company, Aberdeen.
Colfax Grain and Feed Co., Colfax.
Coburn Oil Company, Seattle.
Carlisle's Brokerage Company, Seattle.
Coal Creek Coal Company, Spokane.
Community Garages, Inc., Seattle.
Consolidated Construction Co., Vancouver.
Cornish Realty Corporation, Seattle.
Chemical Products Co., Tacoma.
Clackamas Silver Mining Company, Spokane
Cooperative Fish Producers Association, Seattle.
Cosmopolitan Club of America, Lincoln, Nebraska.
Cooperative Wholesale Company, San Francisco, Calif.
California-Oregon Paper Mills, Vernon, Calif.
Carnation Milk Products Company, Wilmington, Del.
Columbia-Okanogan Orchards, Portland, Me.
Crown Paving and Construction Company, Limited, Calgary, Canada.
Collier & Son Distributing Corporation, P F., Jersey City, N. J.
Cleveland Metal Products Company, The, Cleveland, Ohio.
Chas. Cory & Son, Inc., New York City.
Columbia River Lumber Company, Portland, Ore.
Cascade Farm, Portland, Ore.
Cleveland Motor Plow Company, The, Cleveland, Ohio.
Campbell & Carpenter, Incorporated, Chelan.
Captain Green Post No. 20, American Legion, Prosser.
Curzon-Brush Tailoring Company, Seattle.
Columbia River Grain Company, The, Wilbur.
Chong King Company, Seattle.
Clayton Mining Company, The, Darrington.
Clark Creek Logging Company, The, Seattle.
Commercial Credit Corporation, Seattle.
Coast Construction Company, San Francisco, Calif.
Carney & Company, B. J., Reno, Nev.
Clyde Iron Works Sales Company, Duluth, Minn.
Chevrolet Sales Corporation, Newark, N. J.
Coffey-O'Neil, Inc., Seattle.
Christian Science Society of Enumclaw, Enumclaw.
Coast Clay Products Co., Bellingham.
Clayton Oil Company, Spokane.
Chloride Queen, Spokane.
California Medicinal Products Company, Seattle.
Community Church of Soap Lake, Washington, The, Soap Lake, Wn.
Columbia Cash Market, Seattle.
Commodore Shipping Company, Seattle.
Concrete Products Company, Seattle.
Custer Current Motor Company, Pasco.
Cle Elum Auto Company, Cle Elum.
Castolene Oil Company, Seattle.
Callow Driving Co., Matlock.
Cedar Hill Farm, Snoqualmie.
Clara Barton International Memorial Association, Tacoma.
Columbia Holding Company, Seattle.
Clarkston High School Agricultural Club, Clarkston.
Commerce Finance Company, Seattle.
Canyon Creek Mill Co., Bellingham.
Concrete Unit Brick Company of Seattle, Washington, Seattle.
Columbia Basin Securities Company, Seattle.
Conway Co-operative League, Toppenish.
Copper Glance Mining Company, Seattle.

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Chinese Mutual Trading Company, Seattle
Colby-Star Manufacturing Company, Inc., Tacoma.
Crown Power Molydenum Company, Seattle.
Call Publishing Company, The, Centralia.
Centralia Briquetting Co., Centralia.

**D**

Disher List Company, Incorporated, Seattle.
Driver Lumber Company, L. F., Seattle.
DeCastellane-Brown Motor Co., Tacoma.
Downs-Osborne Tractor Co., Seattle.
Donnell, Inc., S. F., Arlington.
Defiance Fisheries, Inc., Seattle.
Daniels Sales Agency, Seattle.
Dermoor Radio Company, Seattle.
Douglas Realty Company, Seattle.
Dawson & Co., W. C., Seattle.
Deer Park Motor Company, Deer Park.
Dairy Products Publishing Company, Seattle.
Dividend Reduction Company, The, Seattle.
Duwamish Valley Co-Operative Association, The, Seattle.
Davenport Vacuum Equipment Co., Everett.
Dryden Motor Co., Dryden.
Davis Marine Lumber Company, Seattle.
Deeankay Accessories Co., Bellingham.
Dr. Jeff Halford Dental Offices, Seattle.
Dairo Commission Company, Seattle.
Dragon Motor Company, Seattle.
Davis Fruit Company, Kennewick.
Darrington Water Co., Darrington.
Deaton Tire Co., Inc., The, Seattle.
Douglass, Moore-Holmes, Inc., Yakima.
Dailey Clay Products Company, Molalla, Oregon.
Dumar-Hetzler Shingle Company, Edmonds.
Des Moines Lodge No. 305 I. O. O. F., Des Moines.
Dutro-Hurd Co., Spokane.
Duplex Broom Company, Seattle.
Diamond Cut Glass Company, Seattle.
Davison Realty Co., Inc., Waterville.
Discount Corporation, Seattle.
Delta Shingle Co., Tacoma.
Domestic Laundry Company, Seattle.
Drew-Donaldson Hardware Co., Yakima.
Depot Service Station, Tacoma.
Diamond Manufacturing Company, Seattle.
Detroit Auto Accessories Company, Seattle.
Drake Manufacturing Corporation, The, Rochester.
Drummond Fisheries Company, Fairmont.
Dare & Gellerman Company, Seattle.
Deer Creek Consolidated Mining Company, Spokane.
Day-Elder Motor Truck Co., Seattle.
Discher Manufacturing Company, Seattle.
Davis Land Company, Tacoma.
Downie Investment Co., C. E., Seattle.
Discount and Acceptance Corporation, The, Tacoma.
Danwill Co., Seattle.
Des Moines Auto Co., Inc., Des Moines.
Donut, The, Tacoma.
Davenport Hotel Sport Shop, Spokane.
Dodgson Chocolates, Inc., J., Seattle.
Davenport Lumber Company, Seattle.
Douros Manufacturing Company, Tacoma.
Dixie Baking Co., Aberdeen.
Diamond Lake Lumber Co., Spokane.
Draper Brothers, Inc., Zillah.
Donovan-Dubois Lumber Company, Vancouver.
Duwamish Lumber Company, Seattle.
De. Mars Portable Building Co., Seattle.
Diamond T Truck Company of Washington, Seattle.
Day & Night Auto Signal Co., Vancouver.
Duplex Sales Corporation, Seattle.
De-Roy Accessories Co., Spokane.
Dryden State Bank, Dryden.
Dutho Rubber Company, Tacoma.
Dooley & Co., W. E., Seattle.
Davidsen-Schombel Co., Inc., Seattle.
David Rogers Shipbuilding & Drydock Co., Seattle.
D. & T. Shingle Co., Aladdin.
Drano Flume & Lumber Co., Vancouver, Wn.
Dome Gold Corporation, Renton.
Display and Sales Corporation, The, Seattle.
Darrington Land Company, Seattle.

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Dickey Arms Company, Seattle.
Duddy-Robinson Co., Yakima.
"Depot Donut," The, Tacoma.
Donelson Company, Inc., The, Zillah.
Dunham Engine Company, Seattle.
Dairy Products Co., Seattle.
Deep Water Bay Logging Company, Bellingham.
Donna Lane Motorship Corporation, Seattle.
Daifuku Trading Company, Inc., Seattle.
Dietrich Manufacturing Company, The J. F., Seattle.
Darrow Concrete Culvert Company, Vancouver.
Dunlop Tyre and Rubber Company, Wilmington, Del.
Dan Wuille & Co., Inc., New York City.
Dick Co., Inc., R. & J., Clifton, N. J.
Daniel Hayes Company of Idaho, The, Boise, Idaho.
Dutho Rubber Co. of Spokane, Spokane.
Dry Fut Insole Manufacturing Company, Yakima.
Daly Livestock Company, Union Mills.
Davenport Mill and Logging Company, Camano.
Downs Bond & Investment Co., Geo. H., Seattle.
Decorative Brick Co., Seattle.
Douglas County Seed Wheat Company, Waterville.
Duncan-Burnet Petroleum and Refining Co., Yakima.

E

E. & M. Transfer Company, Seattle.
Erricsson Lumber Company, Seattle.
Eastman Land Company, The, Seattle.
Edwards Manufacturing Company, Spokane.
Ellis Resilient Wheel Corporation, Seattle.
Everett Co-Operative Society, Everett.
Enterprise Tent and Awning Co., Yakima.
Exporters & Importers Warehouse Co., Seattle.
Everett Meat Company, Everett.
Electric Appliance Company, Seattle.
Enquist Fish Company, Vancouver.
Earnest Motor Company, Seattle.
Earles Lumber & Shingle Company, The, Bellingham.
Eastern Bond & Securities Co., Seattle.
Endicott Grain Company, The, Endicott.
Everett Fruit Products Co., Everett.
Eugene's Flower Shop, Spokane.
Everett-Natale Company, Seattle.
Eureka Arms Company, Seattle.
Ezonall Products Company, Seattle.
Edmonds Co-operative Association, The, Edmonds.
Endicott Mercantile Company, Endicott.
Ellis-Peschau Co., Inc., The, Seattle.
Ethiopic Investment Company, The, Tacoma.
Economy Products Company, Spokane.
Egan-Cook Co., Ritzville.
Electrical Service & Equipment Co., Seattle.
Ethel Copper Co., Seattle.
Enumclaw Hospital Association, Enumclaw.
Evergreen Tire & Auto Supply Co., Everett.
Evangelical Lutheran Trinity, Congregation of, Endicott.
Enderton-White Tire and Products Company, Tacoma.
Exhibitors Mutual Distributing Corporation, Chicago, Illinois.
Eureka Salvage Company, The, Seattle.
El Monte Oil Company, Seattle.
Esakan Land Company, Seattle.
Edwin B. Trafton North Western Wheel Company, Seattle.
Eyre Logging Company, Arlington.
Everett Country Club Land Company, Everett.
Essanay Investment Co., Seattle.
Eveready Electric Service, Seattle.
Edwards, Fyfe & Company, Kennewick.
Emerson Hull Company, The, Pomeroy.
Enger Hardware Co., The C. S., So. Tacoma.
Emerson Typewriter Company of Illinois, The, Momence, Ill.
Earth's Products Company, Inc., Vancouver, Wash.
Engineering Service Corporation, Seattle.
Emporium, The, Seattle.
Everson Investment Company, Everson.
Electric Equipment Company, Spokane.
Evergreen Valley Lumber Co., Evergreen Valley.
Eldridge Buick Sales Company of Seattle.
Eldridge Buick Sales Company of Walla Walla, Seattle.
Eldridge Buick Sales Company of Yakima, Seattle.
Elevated Advertising Service, Inc., Seattle.
Economy Rubber Company, Tacoma.
Eureka Steel Non-Skid Tire Protector Co., Seattle.

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Erickson Meat Co., Inc., Aberdeen.
Ed Nelson Painting & Decorating Co., Seattle.
Ernst Bros. & Farnham, Spokane.
Evergreen Poultry Company, Coal Creek.
Ewing Motors, Centralia.
Ellamar Packing Company, Seattle.
Eckmann-Locke Hardware Company, Yakima.
Ephrata Garage Company, The, Ephrata.
Empire Auto Co., Bellingham.
Eaton Film Corporation, Seattle.
Engstrom Poultry Farm, Renton.
Evergreen Cemetery Co. of Seattle, Seattle.
Erickson-Holden Paint Company, Walla Walla.
Economy Stump Puller Company, Seattle.
Ekohim Company, The, Seattle.
Electric Home Appliance Company, Bellingham.
Economy Sales Co., Inc., Seattle.
Empire Electric and Auto Supply Company, Pasco.
Electric Arc Welding Corporation, Seattle.
Economy Poultry Food Company, Anacortes.
Excelsior Motor Company, Port Townsend.
Emery Tire and Rubber Company, Seattle.
Ephrata Orchard Company, Seattle.
Edna Mining Company, Spokane.
Emerson Securities Company, Seattle.
Evergreen Motor Company, Cashmere.
Equity Finance Company, Seattle.
E. G. M. Mining & Milling Company, Spokane.
E. M. S. Logging Company, Seabeck.
Economy Autopower Co., Seattle.
Electric Element Corporation, Spokane.
Electric Power and Appliance Company, Yakima.
E. K. Motor Company, Bellingham.
Eastman Lumber Company, H. S., Seattle.
Electro Service Corporation, Tacoma.
East and West Sales Co., Inc., Seattle.
Estey-Wesner Brokerage Company, Seattle.
Evergreen Hot Springs Co., Cascade.
Electro-Bakeries Company, Spokane.
Eilers Incorporated, Spokane.
Elgin Land Company, Okanogan.
Edwall Grain Company, The, Edwall.
Elma Fir Logging Company, Elma.
Electric Construction and Sales Co., Everett.
Electric Furnishing Co., Spokane.
Eden Valley and Turnbow Flat Telephone Co., Palouse.
Entiat Concrete Co., Waterville.
Electric Storage Battery & Ignition Company, Spokane.
Electric Heating Corporation, Spokane.
Edgewater Investment Company, Seattle
European American Investment Company, Seattle.
Eagle Consolidated Gold Corporation, Seattle.
Empire Power Co., Seattle.
Economy Products Company, Incorporation, Spokane.
Entiat Water Company, Inc., Entiat.
Eyman-Hatton Company, Seattle.
Eastern Holding Company, Wilmington, Del.
Eccles & Smith Company, San Francisco, Calif.
Enumclaw Sanitorium Corporation, Enumclaw.
Everett Motors Corporation, Seattle.
Empire Auto Top Co., Spokane.
Eta Beta Chapter of Phi Mu, Seattle.
Electric Specialty Manufacturing Company, Seattle.
England Lumber Co., Fred A., Seattle.
Economy Co-operative Association, Spokane.
Ellisford Fruit Company, Wenatchee.
Equipment Company, Inc., The, Seattle.

F

Forks Drilling Company, Seattle.
Federal Warehouse Co., Seattle.
Fair House Dry Goods Co., The, Tacoma.
Fuca Mill Company, Port Angeles.
Foster's, Walla Walla.
Foster-Newbegin Lumber Company, Tacoma.
Fulton Market, Everett.
Fern Gold Mining Company, Spokane.
Fir Production Board, The, Seattle.
Fisher Heater Manufacturing Co., Seattle.
Fremont Building Company, Seattle.
Frank A. Rivers Company, Seattle.
Flanagan and Quinn, Seattle.

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Fenner, Ross & Brown, Inc., Seattle.
F & F Logging Company, Aberdeen.
Fulmer Bros., Inc., Yakima.
Fry-Jones & Company, Elma.
Francis G. Cavers, Inc., Spokane.
Far West Oil Company, Aberdeen.
Farm Implement Securities Company, Spokane.
Finance & Insurance Agency, Puyallup.
Floatless Carburetor Company, Seattle.
Fishing Vessel Owners Marine Ways, Seattle.
Fruit & Garden Produce Co., Walla Walla.
Fullinwider Meat Company, Vancouver, Wash.
Furry Fruit & Produce Company, Yakima.
Fry Drug Company, Port Angeles.
Farmers Exchange of Walla Walla, Washington, Walla Walla.
Falcon Mining Co., Seattle.
Federal System of Bakeries, Tacoma.
First Icelandish Lutheran Church, The, Bellingham.
Fern Leaf Lodge No. 183, Knights of Pythias, Lake Stevens.
Forum Publishing Company, Spokane.
Foss River Lumber Company, Seattle.
Flood Manufacturing Co., Spokane.
Fraternal Hall, Harrington.
Fruitland Valley Hog Farms, Spokane.
Forest Lumber Company, Lim., Vancouver.
Fish Candy Company, The, Spokane.
Federal Service Company, Spokane.
Friday Harbor Athletic Association, Friday Harbor.
Franklin Sales Company, Walla Walla.
Farmer's State Bank, Coulee City.
Far West Motors Company, Seattle.
Four Metals Mining Co., The, Nighthawk.
Fillerite Auto Service Co., Seattle.
Fruitdale-on-the-Sound Water Company, Fruitdale-on-the-Sound.
Farmers Garage Company, St. John.
Fisher-Zener Lumber Co., White Salmon.
Fruit Canners Warehouse Corporation, Puyallup.
Factory Hair Store, Inc., Seattle.
Farm Equipment Co., Seattle.
Franklin Gilbert Co., Inc., The, Aberdeen.
Fraternal Building Association of St. John, Washington, Incorporated, St. John.
Fir Products Company, Montesano.
Fernwood Lumber Co., Seattle.
Fidalgo Bay Logging Co., Anacortes.
Farley Bond & Investment Co., Seattle.
Ford-Pollard Company, Inc., Seattle.
Fred W. Carlyon, Inc., Seattle.
Filson Co., C. C., Seattle.
Farmers State Bank, Wilbur.
Falkenburg & Company, Seattle.
France Investment Company, Aberdeen.
Flanagan Brothers, Inc., Seattle.
Farrer Wood Products Company, Seattle.
Farrell Lumber Co., Seattle.
Farrell Meat Company, Mabton.
Foster & Parker, Inc., Seattle.
Fritsch Hardware Company, Sedro Woolley.
Farmers' State Bank of Newport, Washington, Newport.
Fry Hydro Auto Co., Vancouver.
Farmers Warehouse Association of Okanogan, Washington, Okanogan.
500 Company, The, Spokane.
Frampton Chemical Company, Seattle.
Federation Film Corporation, Seattle.
First American Foreign-Trade Floating Exposition, Inc., Seattle.
Forty Nine Extension Mining Company, Seattle.
Feazle Logging Company, Skamokawa.
Federal Manufacturing Co., Seattle.
Fobes-Wilson Company, Inc., Maple Falls.
Farmers Store, Mansfield.
Franklin Iron Works, Incorporated, Mount Vernon.
Fifth & Denny Building Co., Seattle.
Fairbanks, The, Seattle.
Fowler Sterilizer Company, Seattle.
First Guaranty Bank of South Bend, Washington, South Bend.
Frigid Sales Corporation, Seattle.
First National Silver Mines, Ltd., Spokane.
Franklin Finance & Investment Company, Seattle.
Federal System of Bakeries of the Pacific Coast, Seattle.
Finical Fir & Cedar Company, Seattle.
Franco-American Sheep Co., Seattle.
Filipino-American Producing and Trading Company, Seattle.
Faber Groceries Co., Seattle.

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Faber Logging Co., Sedro Woolley.
Frank C. Ross Improvement Company, Tacoma.
Fireside Realty Co., Seattle.
Falkenberg Company, K., Walla Walla.
French Restaurant Co., Inc., Seattle.
Fidelity Guaranty Corporation, Seattle.
Fred S. Haines, Company, Seattle.
Farmers' Directory Corporation, Spokane.
Frank W. Haviside Company, Seattle.
Farmers Union Company of Palouse, Palouse.
Finance Service Company, Portland, Ore.
France Packing Company, Philadelphia, Pa.
Favorite Canning Company, The, Carson City, Nev.
Federal System of Bakeries of Bellingham, Bellingham.
Fellowship School of Agriculture, Hoquiam.
Ferry County Timber Protective Association, Curlew.
Federal Sign System (Electric), San Francisco, Calif.
Frank's Garage & Machine Shop, Seattle.
Farmers Co-operative Creamery Company of Dungeness, Wash., Dungeness.
Feist & Co., M. H., Toutle.
Forks Cooperative Creamery, Forks.
Finnish Evangelical Lutheran Church of Suomi Synod, Seattle, Wash., The, Seattle.
Far West Livestock Co., Centralia.
Foster Russell Aviation Company, Spokane.
Farmers and Merchants Bank of Walla Walla, Walla Walla.
First Church of the Nazarene of Spokane, Washington, Spokane.

G

Golden West Fruit Company, Seattle.
Golden Key Cheese Company, The, Seattle.
Grangers Warehouse of Stevens County Washington, Colville.
Growers Box Company, Wenatchee.
Grangers Warehouse of North Bend, North Bend.
Gyll Sparke, Incorporated, R., Seattle.
Gardner, Gardner & Fischer, Inc., Seattle.
Granger's Warehouse of Tonasket, Wn., Tonasket.
Gunderson Co., Inc., C. J., East Stanwood.
Grangers Warehouse of Enumclaw, Enumclaw.
Guaranty Investment Company, Tacoma.
Garland Company, R. H., Selah.
Golden Eagle Dredging & Power Co., Seattle.
Goemaere Fish Co., The, Seattle.
Globe Chemical Company, Bellingham.
Glen Echo Coal Company, Bellingham.
Grangers Warehouse of Monroe, Monroe.
Graceline Manufacturing Company, Seattle.
General Copper Company, Spokane.
Grange Warehouse Company of Chehalis, Chehalis.
Guilford Packing Company, Westport.
Gage Heating Element Corporation, Spokane.
Grays Harbor Grocery Company, Aberdeen.
General Securities Corporation, Seattle.
Grinnell Safety Signal Co., Seattle.
Garst Investment Company, Seattle.
Geo. M. Harty Lumber & Manufacturing Company, Tacoma.
Gay & Greenberg, Seattle.
Great West Supply Company, Wenatchee.
Grangers' Warehouse of Fredonia, Fredonia.
Grangers' Warehouse of Methow Valley, Winthrop.
Goodrich Auto Repair Company, Everett.
Golden Belt Agricultural Company, Spokane.
Gilmore-Dotson Ship Jack Company, Seattle.
Granite Falls Tie and Lumber Company, Granite Falls.
Gas Appliance Company, Tacoma.
Graham Live Stock Co., Spokane.
Grange Wholesale Warehouse Company of Seattle, Seattle.
Grant County Publishing Company, Ephrata.
Grays Harbor Development Company, Aberdeen.
Gane Milling Machine Company of America, Spokane.
Gramm & Co., Inc., Seattle.
Guideometer Company (The), Spokane.
Globe Grain and Milling Company, Los Angeles, California.
General Construction Company, Portland, Oregon.
Goodell & Co., Portland, Oregon.
Guarantee Construction Company of New York, Springfield, Illinois.
Grangers Warehouse Company of Duvall, Wash., Duvall.
Great Dunker Mining & Milling Company, Spokane.
General Machines Distributing Company, Seattle.
Golden Land Investment Company, Seattle.
Grange Warehouse of Malo, Malo.
Gray, Thomas, Patterson Co., Seattle.

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Grandville Oil Company, Hoquiam.
Grange Warehouse Company of Puyallup, Puyallup.
Golden Krust System of Bake Shops, Seattle.
Gyant Products Company, Vancouver, Wash.
Grays Harbor County Business Men's Association, The, Aberdeen.
Grays Harbor Oil Company, The, Seattle.
Grangers Warehouse of Pacific County, Frances.
Gates Land and Cattle Company, Spokane.
Giles & Paris, Incorporated, Bremerton.
Gale Shingle Company, Wickersham.
Grandview Fruit & Storage Company, Grandview.
Goldendale Masonic Temple Association, The, Goldendale.
Grays Harbor Fisheries & Packing Company, Aberdeen.
Griffin & Co., Limited, F., Seattle.
Globe Trading Corporation, Seattle.
Globe Motor Co., Seattle.
Gulowsen Sales Corporation, Seattle.
Grange Warehouse Company of Clallam County, Port Angeles.
Grange Warehouse of Deer Park, Wash., Deer Park.
Grange Warehouse of Yelm, Washington, Yelm.
Guaranty Trust Company, Yakima.
Grand Hotel Company, Walla Walla.
General Hatcheries Corporation, Spokane.
Greater Features, Inc., Seattle.
Grange Warehouse Co., of Roy, Wash., Roy.
Gartrell Investment Company, Seattle.
Grassmere Lumber Company, Seattle.
Green Lake Building and Investment Company, Seattle.
Gold Summit Mining Company, Spokane.
Gamaunt Motor Co., Inc., Kent.
Golub Brothers, Inc., Seattle.
Great Western Dry Dredging Company, Seattle.
Grange Warehouse Company of Chimacum, Wash., Hadlock.
Grange Warehouse of McNeils Island, McNeils Island.
Grays Harbor & Puget Sound Freight Line, Aberdeen.
Grange Warehouse of Rockport, Washington, Rockport.
Glacier Lumber Company, Glacier.
Grange Warehouse of Blyn, Washington, Blyn.
Grange Warehouse of Fairmont, Washington, Fairmont.
Gordon Co., The F. S., Seattle.
George Renville & Company, Yakima.
Globe Syndicate, Seattle.
G. & G. Theatre Company, Seattle.
Grays Harbor Associated Oil Company, Seattle.
Gorin Shockless Speed Tabulator Co., Seattle.
General Hauling & Transfer Company, The, Seattle.
Grange Warehouse of Kelso, Kelso.
Grange Warehouse of Novelty & Vincent, Novelty.
Georgie Lake Logging Company, Seattle.
Grange Warehouse of Oso, Washington, Oso.
Grange Warehouse of Home, Washington, Home.
Gerhard Ericksen, Inc., Bothell.
Grange Warehouse of Kalama, Wash., Kalama.
Grandy Lake Shingle Co., Grasmere
Goldendale Pine Lumber Company, Goldendale.
Gray Eagle Oil and Refining Company, Clarkston.
Guaranty Company, The, Olympia.
Grange Warehouse Company of Sedre Woolley, Sedro Woolley.
Gorham & Gorham, Incorporated, Seattle.
Griffin Investment Company, Bellingham.
Gillman-Fincher Manufacturing Company, Seattle.
Gladstone Company, Inc., Seattle.
Gurney Investment Company, Seattle.
Grange Warehouse of Newport, Washington, Newport.
Gosling & Baruch, Seattle.
Gowdy-Kelly Lumber Company, Concrete.
Grays Harbor Title Company, Aberdeen.
Gardiner Motor Company, Puyallup.
Gateway Hotel Co., Kirkland.
Gattis Bros., Inc., Seattle.
Gabulson Motor Service, Inc., Seattle.
Great Western Tailoring Corporation, Seattle.
Growers Service Company, Inc., Seattle.
Gold Medal Shingle Co., Anacortes.
Golden Harvest Lumber Company, Republic.
Golden Ore Company; Seattle.
Gilbert & Sanford, Bucoda.
Greeley Company, Inc., The, Ridgefield.
General Heat & Power Company, Seattle.
Great Northern Development Co., Seattle.
Grange Warehouse Company of Benton City, Benton City.
Gilt Edge Cedar Shingle Company, Midson.
Grange Warehouse of Prosser, Washington, Prosser.

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Grange Warehouse of White Bluffs, Washington, White Bluffs.
Great Western Oils and Chemical Manufacturing Company, The, Bellingham.
Grangers' Warehouse of Summit Park, Wash., Anacortes.
Grange Warehouse of Midlake, Washington, Midlake.
Golden West Shingle Company, Everett.
George A. Smith Wrench Manufacturing Company, Spokane.
Gold Beach Mining & Dredging Company, Vancouver.
Greely-Johnson Grain Company, Spokane.
Grange Warehouse of Pullman, Pullman.
General Distributors Corporation, Seattle.
Growing Lumber and Fuel Company, Seattle.
Grant County Motor & Machine Works, Ephrata.
Great Northern Produce Co., Seattle.
George A. Johnson Co., Seattle.
Greater Film Corporation, Everett.
Green Lake Hall Association, Seattle.
Goodman Investment Co., Seattle.
Grange Warehouse Co. of Usk, Washington, Usk.
Green Grocery Company, Wenatchee.
Grange Warehouse of Bellingham, Washington, Bellingham.
Graham Petroleum Company, Seattle.
Grays Harbor Natatorium, Inc., Hoquiam.
Golden West Electric Company, Wenatchee.
Grange Warehouse of Kennewick, Washington, Kennewick.
Grange Warehouse Company of Colville, Colville.
Grange Warehouse of Cedar Valley, Washington, Cedar Valley.
Grange Warehouse of Aberdeen, Aberdeen.
Garbe, Inc., W. C., Portland, Ore.
Goodyear Tire & Rubber Company of California, Los Angeles, Calif.
Green Company, H. V., Boston, Mass.
General Fire Extinguisher Company of California, San Francisco, Calif.
General Steamship Corporation, Wilmington, Del.
Guaranty Company of New York, Wilmington, Del.
Glasser Construction Company, Great Falls, Mont.
Garriott Lumber & Shingle Co., Everett.
Glacier Coal Company, Limited, Spokane.
Good Luck Theatres, Inc., Seattle.
Greenbank Progressive Club, The, Greenbank.
Gilt Edge Produce Co., Olympia.
Goodwin & Company, Tacoma.
Gunning Lumber Company, Kent.
General Fur Company, The, Bremerton.
General Trading Company, Seattle.
Grange Warehouse of Wenatchee, Wenatchee.
General Service Company, Seattle.
Grays Harbor Manufacturing Co., Aberdeen.
Gould & Co., Burlington.
Gamma Zeta Association of Beta Theta Pi, Walla Walla.
Garriott Engine Company, Seattle.
Gilkey Manufacturing Company, The, Spokane.
Goss & Co., Inc., O. C., Centralia.
Grange Warehouse Company Woodland, Wash., Woodland.
Green Lens Company, The, Tacoma.

**H**

Harris Bros. Mercantile Co., Seattle.
Hawkins Hotel Company, Walla Walla.
Hickey & Company, F. J., Blaine, Wash.
Huntley Cattle Company, Spokane.
Highway Motors Transportation Co., Spokane.
Higgins Machinery Co., Seattle.
Herron-Lawton-Parks Co., Seattle.
Harry A. Abel, Inc., Seattle.
Hoover Coal and Coke Company, Limited, Spokane.
Had Wells Hall, Inc., Seattle.
Hudson & Company, H. L., Seattle.
Harbor Tire and Rubber Company, Aberdeen.
Hood Bay Packing Co., Seattle.
Horst's Service Station, Bellingham.
Herren-Krause Auto Company, The, Puyallup.
Hayman-Oliver Motor Co., Centralia.
Hatchet Ranch Company, Seattle.
Hercules Copper Mines Co., Seattle.
Handy-Bloom & Co., Tacoma.
Hand Auto Signal Company, The, Spokane.
Hillery-Scott Co., Seattle.
Hallett Company, The, Seattle.
Hiawatha Shingle Company, Kelso.
Hoquiam Paint Company, Hoquiam.
Hydro-Motor Power & Development Co., Yakima.
Horne Manufacturing Company of Washington, Seattle.
Hutchinson Coal Company, Tacoma.

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Hansen Economy Oven Company, Seattle.
Hansen-Wadenstein Desk Company, Seattle.
Harvey's Cafe, Inc., Tacoma.
Hotel and Restaurant Association, Tacoma.
Holland Investment Company, Wilmington, Del.
Haynen Lumber & Export Company, Inc., W. J., Alexandria, La.
Hobi Logging Company, Aberdeen.
Haskell Packing Company, Wenatchee.
Hoflus-Ferris Equipment Company, Spokane.
Holzheimer Catering Company, Seattle.
Holland America Aero Company, Seattle.
Haylan Company, The, Tacoma.
Harding Logging Company, Tacoma.
House of Real Bargains, Dickstein & Klatzker, Seattle.
Hull Improvement Company, Seattle.
Heusner's Royal Bakery, Vancouver, Wash.
Hood Industrial Motors Co., Seattle.
Henderson Bay Canning Company, The, Rosedale.
H. & M. Automatic Train Stop Company, Spokane.
Herman & Blumenthal Investment Company, Seattle.
Hume Company, G. W., Los Gatos, Cal.
Healy, John K., Everett.
Hutsell Motor Company, Spokane.
Homekeepers' League of Washington, Seattle.
H. R. L. Motor Company, Seattle.
Humphrey Company, W. E., Tacoma.
Hampton Automatic Train-Stopping Company, Seattle.
Husum Mill & Lumber Co., White Salmon.
Home Corporation, Seattle.
Hale-Morton Taxi & Auto Co., Bellingham.
Hamilton Lumber Company, Seattle.
Hayman-Nash Motor Company, Centralia.
Hemrich Chocolate Co., Seattle.
Hyslop & Co., Inc., Seattle.
H. I. S. Motor Corporation, Pomeroy.
Hansen-Miller Company, Seattle.
Hemlock Lumber Company, Hoquiam.
Hamilton Mortgage Company, Seattle.
Hincher Paper Box Company, Seattle.
Harris-Weber Motor Co., Yakima.
Hutchinson Creek Shingle Co., Acme.
Holter Hardware Company, Spokane.
Hawkes-Franklin Co., Seattle.
Hall-Bushnell Company, Seattle.
Hartford Mill and Lumber Company, Seattle.
Harbor Navigation Company, Montesano.
Herron Lumber Company, Seattle.
Hill Manufacturing Co., Spokane.
Hoy Sun Firecracker Company, Seattle.
Hemphill Brothers Washington State Trades School, Tacoma.
Hub City Theatres Company, Inc., Aberdeen.
Hunters Exchange State Bank, Hunters.
Hyder Water, Light & Power Company, Seattle.
Hoard and Company, M., Seattle.
Harrison Dye Dorks, Inc., Seattle.
Hollywood City Store, Inc., Seattle.
Hotel Randolph Company, Seattle.
H & E Auto Truck & Storage Company, Tacoma.
Harvard Coal Company, Spokane.
Hitt Flash-Cracka Company, Seattle.
Happy Home Dairy Products, Seattle.
Home Gas Appliance Co., Tacoma.
Humming Bird Motor Company, Walla Walla.
Horseshoe Union Stage Lines, Inc., Auburn.
Headwater Mining Company, Colville.
Haddow Engineering Company, Tacoma.
Hoquiam Securities Co., Hoquiam.
Hines Manufacturing Co., The Seattle.
Henry Milling Co., Inc., Spokane.
Heffernan Investment Company, Seattle.
Hansen-Scott Company, Chehalis.
Hollister Apartments Company, The, Seattle.
Hayes-Graham Fish Company, Seattle.
Highway Construction Company, The, Colfax.
Harwood Mercantile Co., The, Harwood.
Heusner Baking Co., Inc., Vancouver.
Henry A. Coit Estate Company, Seattle.
Hoxey-Lambert Company, Spokane.
Hubbard Company, The, Everett.
Heidner & Grinnell, Inc., Tacoma.
H & R Grocers, Bellingham.
Hurcules Oil Company of Montana, The, Spokane.



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Herald Adjustment Company, Spokane.
Horse Heaven Securities Company, Prosser.
Harlan Logging Company, Raymond.
Huston-Allen-Smith, Inc., Seattle.
Hauge Lumber Company, Port Angeles.
Hicks, Swartwood & Gallagher, Inc., Centralia.
Hartsook, Inc., Seattle.
Hadlock Loganberry Products Company, Seattle.
Hotel Fairfield, Seattle.
Home Specialty Company, Spokane.
Harrah Investment Company, Harrah.
Harry Mitchell Motor Truck Company, Seattle.
Home Timber Company, Everett.
Honeless Razor & Cutlery Co., Seattle.
Hilton & Hotchkiss Co., Tacoma.
Horse Heaven Development Company, Prosser.
Hardt-Rohde Leather Company, Seattle.
Harwood Coal Company, Castle Rock.
Harrington-Giles Building Company, Port Angeles.
Hanford Land and Mineral Co., Hanford.
Houghton Equipment & Storage Co., Inc., Seattle.
Hallidie Machine Co., Seattle
Hall & Co., W. H., Buena.
Harrington Manufacturing Company, Harrington.
Hankerson and Co., A. H., Seattle.
Hankel & Troeh, Inc., Vancouver, Wn.
Hennessey Company, The, Spokane.
Hull Apartment, Inc., The, Bellingham.
Hedlund & Company, E. T., Portland, Ore.
Hollingshead Company, The R. M., Camden, N. J.
Hecla Iron Works, Brooklyn, N. Y.
Henry Ranch Co., Portland, Ore.
Hiawatha Lumber Company, Minneapolis, Minn.
Hemphill's Trade Schools, Inc., Portland, Ore.
Harding & Company, Wilmington, Del.
Homestake Holding Company, The, Seattle.
Hoh River and Coastwise Transportation Company, Seattle.
Horticultural Service Company, Seattle.
Hillman Independent Co-operative Association, Seattle.
Hillyard Rochdale Co-Operative Association, Hillyard.
Hoh River Land and Oil Company, Seattle.
Hays-Pendergast Agency, Inc., Okanogan.
Heart Shoe Co., Seattle.
Hunters Cattle Company, Bissell.
Haas-Eckart Corporation, Seattle.
Hafener Fruit Co., Yakima.
Hicks, Craddock & McKay, Inc., Centralia.
Holcom Manufacturing Company, The, Twisp.
Highway Lumber Company, Napavine.
Hankel & Company, W. F., Vancouver.
Hooverized Grocery of Walla Walla, Walla Walla.
Harper-Meggee, Inc., Seattle.

I

Interstate Specialty Company, Seattle.
International Sales Company, Seattle.
International Commercial Company, Seattle.
Ideal Fire Alarm Company, Richland.
Independent Candy Company, Seattle.
Independent Garage, Seattle.
Investment and Securities Co., Spokane.
Independent Commercial Printers, Inc., Seattle.
International Trading Company of America, Seattle.
International Mining and Metal Corporation, Spokane.
Inland-Pacific Trading Corporation, Seattle.
Interstate Oil Company, Seattle.
Inland Motor Car Company, Spokane.
Imperial Manufacturing Company, Spokane.
Interstate Engineering and Construction Company, Newport.
Interstate Distributing Company, Spokane.
Inland Sea Packing Company, Seattle.
Idaho Star Mines Company, Spokane.
Inter Ocean Trading Company, Seattle.
Ideal Flour Mills, Spokane.
Ideal Window Lock Manufacturing Co., The, Seattle.
Importers & Exporters Association of Seattle, Seattle.
International Machinery & Trading Co., Seattle.
Ione Union Trading Company, Ione.
International Heath Unit Tile, Inc., Tacoma.
Indianola Company, Inc., Seattle.
International-Mack Corporation, New York City.
Inland Shope Brick Company, Walla Walla.

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Inland Empire Silica Products Co., Ellensburg.
I-Knead Bakeries Company, Inc., Seattle.
Ideal Bakery, Tacoma.
Independence Mercantile Company, Independence.
Idaho Bean & Elevator Company, Spokane.
Interstate Motor Company, Spokane.
Ice-Less Refrigerator Company, Portland, Ore.
Ingram Transmission Company, Walla Walla.
Ideal Repair Co., Inc., Seattle.
Ice Delivery Company of Spokane, Spokane.
Industrial Loan & Investment Company of Seattle, Seattle.
International Finance Company, Seattle.
Ideal Seed Disinfector Company, Walla Walla.
Inter-State Livestock Brokerage Company, Spokane.
Ideal Baking Company, Everett.
Inland Woolen Mills, Inc., Spokane.
I. L. C. Corporation, Seattle.
Inland Supply Company, Spokane.
Inland Empire Pottery Co., Spokane.
Interstate Construction Corporation, Vancouver.
Investors' Corporation, Seattle.
Industrial Products Company, Seattle.
Interurban Express Company, Seattle.
Inter City Express Company, Seattle.
Interbay Shingle Co., Inc., Seattle.
International Films, Incorporated, Spokane.
Ilwaco Motors Company, Ilwaco.
International Music Clearing House Corporation, Seattle.
Inland Water Company, Port Orchard.
International Lumber Export Co., Seattle.
Inland Monumental Company, Spokane.
Inglewood Country Club, Seattle.
Ideal Coffee House, Inc., Seattle.
Independence Logging and Lumber Company, Aberdeen.
Independence Logging Co., Aberdeen.
Investment Associates of Seattle, Seattle.
Interstate Supply Co., Spokane.
Independent Fruit & Storage Co., Yakima.
Industrial Loan & Investment Company of Tacoma, Tacoma.
International Real Estate Exchange Bureaus, Spokane.
Inland Empire Railroad Company, Spokane.
Island County Sheep Company, Seattle.
Inland Empire Cleaning Establishment, Spokane.
International Bond Company, Seattle.
Industrial Land, Oil and Gas Company, Spokane.
Independent Ice and Fuel Company, Yakima.
International Lumber Company, Spokane.
Ives Investment, Seattle.
Interstate Storage & Ice Co., Vancouver.
Island Lumber Co., Anacortes.
Interlaken Dairy, Seattle.
Independent Exhibitors Corporation, Seattle.
Interstate Stores Company, Spokane.
Incorporated Investors, Seattle.
International Packless Valve Company, Seattle.
Issaquah Logging Company, Issaquah.
International American Trading Corporation, Seattle.
Inland Observer Publishing Company, Spokane.
I. P. Callison & Sons, Aberdeen.
Imperial Packing & Market Co., Tacoma.
Industrial Finance Corporation, Seattle.
Ideal Auto Tube Protector Company, Inc., Seattle.
Ide & Co., Inc., Geo. P., Troy, N. Y.
Independent Paper Stock Co., San Francisco, Calif.
Independent Wireless Telegraph Company, Inc., Dover, Del.
International Lumber, Mill & Export Company, Portland, Ore.
International High Speed Steel Company, New York, N. Y.
Inverness Company, Seattle.
Independent Tailoring Co., Inc., Seattle.
Insulite Mfg. Company, Seattle.
Inland Finance Company, Spokane.
Iowa Grocery Co., Spokane.
Inland Empire Milling Co., The, Spokane.
Institute of Chartered Accountants, Seattle.
Indian Chief Mining and Milling Company, The, Spokane.
Ideal Auto Shop, Toppenish.
Ivar McMullen, Inc., Yakima.
Imperial Grocery, Inc., Toppenish.
Inner-Cooled Motors, Inc., Spokane.
International Engineering and Developing Company, Seattle.

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J

Jordan & Co., Inc., J. F., Seattle.
Jem Nut Tightening Machine Company, Seattle.
James-McCurdy-Ewell Co., Spokane.
James Rothchild Co., Seattle.
Juneau Lumber Mills, Seattle.
Janet Caruthers, Inc., Seattle.
Johnson Construction & Logging Company, Port Angeles.
Joy Manufacturing Company, Seattle.
Juneau Fisheries Co., Seattle.
Johnson Auto Signal Company, Vancouver.
Johnson-Weaver Corporation, The, Spokane.
Jordan Terminal, Seattle.
Jackson Market, Seattle.
Just Right Auto Co., Tacoma.
Jacobsen Dairy Company, Bremerton.
July Creek Placer Co., Sedro Woolley.
Jordan Valley Coal Co., Granite Falls.
Johnson Cox Company, Tacoma.
Johnson Lumber Company, M. E., Mendota.
Jamison Co., E. P., Seattle.
Juneau Packing Company. Seattle.
Jack-Knife Windshield Company, Seattle.
Jumbo Copper Mining Company, Everett.
James Bryden, Inc., Centralia.
Josephine M. & D. Co., Seattle.
John Dower Lumber Company, Yakima.
Jensen & Von Herberg, Inc., Seattle.
Jefferson Hotel Company, Seattle.
Johnson-Ingram Clothes Shop, of St. John, Washington, St. John.
Johnson Grain Company, Spokane.
Jennings and Shere, Limited, Walla Walla.
James Auda & Co., Seattle.
Jos. Mayer, Inc., Seattle.
Jim Blaine Silver Syndicate, Ltd., Spokane.
John Z. Bayless, Inc., Seattle.
James Milone Co., Inc., Tacoma.
James Crehan & Co., Incorporated, Seattle.
Jones-Grossman Co., Seattle.
Johnson and Hornig, Inc., Seattle.
Joseph Tachi Corporation, Walla Walla.
Johnston Auto Electric Company, Incorporated, Walla Walla.
Johannesburg Mining & Milling Company, Tacoma.
J. Wm. Sheets, Inc., Seattle.
John Hanson Tailoring Company, Aberdeen.
Jones Manufacturing Company, Walla Walla.
Jones and Company, S. L., San Francisco, Calif.
Juanita Mining Company, Spokane.
Johns & Co., Inc., R. T., Seattle.

K

Kaaba Mines Company, The, Spokane.
Keedy Auto Co., H. C., Spokane.
Kimball-Horn Motor Company, Seattle.
Kiwanis House, Inc., Seattle.
Kennewick Richland Fruit Growers Company, Kennewick.
Kulu Herring & Canning Company, Seattle.
Knappen Finance Company, Seattle.
Kelso Farm Company, Kelso.
K. W. Auto Company, Raymond.
Kramer-Bissell Co., Inc., Seattle.
Kirkland Milling Co., Kirkland.
Kronlund Mattress and Furniture Company, Tacoma.
Kennewick Flour Mills, Pasco.
Ketcham Hide & Fur Company, L., Seattle.
Keystone Motor Company, The, Seattle.
Kaustine Service, Inc., Spokane.
Kent Auto Freight Company, Seattle.
Kent Lumber & Timber Company, Seattle.
Koenig Investment Company, Seattle.
Ker-Tevis Co., Winlock.
Kennedy Mining Company, Seattle.
Keaton Vulcanizing Works, San Francisco, Cal.
Keller Motor Company, Tacoma.
Korkwood Company of America, Seattle.
King Plumbing & Heating Co., Seattle.
Kulshan Motor Company, Bellingham.
King Airship Company, Ltd., The, Seattle.
Keystone Shingle Company, Raymond.
Kane & Co., J. F., Okanogan.
Kirkwen Multipower Axle Company, Seattle.

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Kamloops Mining Company, Seattle.
Ka-K-O Manufacturing Co., Seattle.
Kelly Bros. Garage, Edmonds.
Key to Commercial Development, Seattle.
Kennewick Securities Company, Kennewick.
Kearns-Fuher Motor Company, Spokane.
Knutzen Auto Co., Bellingham.
Kachees Lumber Company, Seattle.
King-Cole Company, Inc., The, Seattle.
Krupp Garage Company, The, Krupp.
Kittitas Copper Co., Ellensburg.
Kamiche Valley Telephone Company, New Kamilche.
Kirkland Cooperative Society, Kirkland.
Kinnear and Partlow, Inc., Seattle.
Kirkland Fuel Co., Kirkland.
Killingsworth-Hubbart, Inc., Yakima.
Kalama Building Corporation, Kalama.
Kosciuszko Polish Club, Hoquiam.
Kvarno Motor Co., Chehalis.
Kirkland & Ross, Inc., Seattle.
Kilgren-Hoard and Company, Seattle.
King Coal Company, Salt Lake City, Utah.
Kimble Motor Car Co., Portland, Ore.
Kelso Lumber Company, Portland, Ore.
King Joy Cafe, Seattle.
Kettle Falls Ferry Company, Kettle Falls.
King Manufacturing Company, The, Maple Falls.
Kilpatrick Brothers Lumber Company, Seattle.
Kirkland Electric Co., Kirkland.
Kane-Stitz Shoe Company, Spokane.

L

Lincoln Coal Mining Company, Portland, Ore.
Linden Machine and Tool Company, Seattle.
Limit Restaurant Company, Seattle.
Listman Service Company, Seattle.
Liberty Land Company, Seattle.
Liberty Junk Company, Seattle.
Leflour Mountain Copper Company, Colville.
Lake Chelan Orchard Company, The, Wenatchee.
Lake-Union Foundry Co., Seattle.
L. P. G. Protective Association, The, Ephrata.
Liberty Market Co., Seattle.
Liberty Development Co., Spokane.
Liberty Sheet Metal Works, Tacoma.
Lentz-Hursh Company, Ridgefield.
Local-Keystone Lumber Co., Tacoma.
Labor Advocate Publishing Company, Tacoma.
Laminated Valve Company, Inc., Seattle.
Longshoremen's Cooperative Association of Washington, Seattle.
Lincoln Garage Co., Seattle.
Lake Union Mill Company, Seattle.
Lewis County Land Company, Seattle.
Liberty Corporation, Seattle.
Liberty Savings and Loan Association, The, Yakima.
Lloyd Garretson Co., Yakima.
Luther Gold Mining Co., Seattle.
Lewis & Company, John, Spokane.
Lewis-Pacific Darymen's Association, Chehalis.
Ladd Estate Company, Portland, Oregon.
Lumbermens Trust and Savings Bank, Portland, Oregon.
Lakeview Silver Mines Company, Spokane.
Liberty Motor Company, Kennewick.
Lucky Strike Oil Company, Seattle.
Lynden Motor Company, Inc., Lynden.
LaCrosse Motor Company, Spokane.
Lazarus Logging Company, Tolt.
Lake Washington Shingle Company, Seattle.
Longwood & Larsen Co., Pleasant Valley.
Lincoln Laundry, Seattle.
Liberty Bell Co-Operative Bee Club, Kennewick.
Livingston & Company, Robert, Portland, Ore.
Lake Union Dock Co., Seattle.
Linch Mfg. Co., Seattle.
Linco Log and Lumber Company, Tacoma.
Lake Union Dry Dock and Construction Company, Seattle.
Liberty Electric Company, Yakima.
Lockwood Teredo Ring Company, The, Seattle.
Lewis-Huxtable Co., Yakima.
Linville Brothers Hardware Company, Incorporated, Ewan.
Leavenworth Co-Operative Society, Leavenworth.
Lockwood Lumber Company, Seattle.

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Lemcke Company, Geo. C., Seattle.
Labor Temple Association of Spokane, Spokane.
Lyle Water Company, Lyle.
Laundry Service Company, Everett.
Lincoln Coal Co., Spokane.
Langert-Aronson Candy Co., Seattle.
Lake Securities Company, Seattle.
Little Jack Mining Company, Seattle.
Lamkin Furniture and Fixture Mfg. Company, Spokane.
Lake Sawyer Lumber Company, Issaquah.
Lincoln Milling Company, Lincoln.
Luedinghaus Lumber Company, Dryad.
Lincoln-Peach Ferry Company, Lincoln.
London Tailors, Incorporated, Seattle.
Lewison Lumber Company, Incorporated, Seattle.
Leschi Market & Grocery, Seattle.
Lasater Brothers Company, Walla Walla.
Lamping, Harris and Wilton, Seattle.
Louis Roe-Wert Company, Inc., Everett.
Laws-Harding Company, Spokane.
Lebam Cattle Co., Lebam.
Lamken and Co., Inc., Tacoma.
Loganberry Products Company, Seattle.
Lake Crocker Logging Co., Seattle.
Lafayette Investment Company, Seattle.
Lake Forest Lumber Co., Seattle.
Ladies Wear Manufacturing Company, Tacoma.
Lincoln Management Co., Seattle.
Logging Equipment Mfg. Co., Vancouver, Wn.
Lake Burien Lumber Company, Seattle.
Lee Grocery Company, Bellingham.
Liberty Furniture Manufacturing Company, Seattle.
Laucks, Inc., I. F., Seattle.
Louis A. Hill & Company, Seattle.
Laube & Son, Incorporated, J. M., Bellingham.
Long Lake Lumber Company, Spokane.
Liberty Importing & Produce Co., Seattle.
Lee & Brinton, Inc., Seattle.
Lake Creek Land & Live Stock Company, Spokane.
Linville Brothers, St. John.
Lindroth & Co., E. W., Seattle.
Lake Samish Lumber & Shingle Company, Bellingham.
Lorena Electrical Co., The, Spokane.
Lewis-Roberts Towing Company, Everett.
Leroy Investment Co., Seattle.
L. V. M. Trading Company, Inc., Seattle.
Lake Cle Elum Lumber Company, Roslyn.
Liberty Coaster Wagon Company, Tacoma.
Lake Lumber Company, Tenino.
LeBel Navigation Company, Everett.
Leatherman Tire & Rubber Company, Seattle.
Little and Costello Company, Wenatchee.
Longmire Bros., Inc., Wenas Valley.
Lynmar Water Club, Seattle.
Lotta Miles Tire Company, Tacoma.
Lake Bay Mill Co., Lake Bay.
Leadville Mining & Milling Company, Spokane.
Leasehold Production Company, Seattle.
Liberty Valley Company, Spokane.
Lozier Auto Company, Spokane.
Linde Shingle Company, Tacoma.
Land Title Company, Seattle.
Lindsay-Hutton Company, Spokane.
Lowrie & McMicken, Inc., Chehalis.
Ladysmith Mining Corporation, Seattle.
Leslie-Judge Company, New York City.
Lilly Company, The Chas. H., Wilmington, Del.
Lumbermens Clearing House Company, Portland, Ore.
Liberty Securities Company, Tacoma.
Lewiston-Spokane Stage Company, Spokane.
Loyal Lumber Company, Seattle.
Lewis County Abstract Company, Chehalis.
Lee, Brinton & Wayland, Inc., Seattle.
Littlefield Wood Products, Seattle.
Loew's Yakima Theatre Company, San Francisco, Calif.
Leta Mining Corporation, Portland, Ore.
Limp in-Leap Out Carbon Removing Company, Spokane.
LaFleur St. James Mining Co.. Colville.
Lock Nut Company, Seattle.
Lake Union Dry Dock & Machine Works, Seattle.
Labor and Industrial Journal Company, Seattle.
Lake City Community House, Lake City.

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M

Mac Nab Photographic Laboratories Company, Seattle.
McPherson Estates, Inc., Vancouver, Wash.
Modern Automobile and Tractor Schools, Spokane.
Mason's, Inc., Tacoma.
Miracle-Wall Lumber Co., Seattle.
Merchants Rating and Adjusting Company, Spokane.
McCracken Motor Co., Inc., Seattle.
Morgan-Jones Co., Seattle.
Manufacturers' Sales Corporation, Seattle.
Muriel Restaurant Co., Seattle.
Maritime Boat and Engine Works, Seattle.
Matrix Mining & Milling Company, Anacortes.
Merrill Manufacturing Company, Seattle.
Muriel Restaurant Co., Seattle.
Mountain Point Packing Company, The, Seattle.
Morrison Auto Express and Passenger Company, Spokane.
Matt Haupt Sidehill Tractor Manufacturing Company, Spokane.
Madison Club, Seattle.
Morning Copper Company, Tacoma.
Morris Lumber Co., Inc., J. E., Seattle.
McClintic-Heaward Auto Supply Company, Seattle.
Model Transfer Co. of Seattle, The, Seattle.
Macpherson, Fenstamaker, Whitehouse Company, Seattle.
Marie & Co., Seattle.
Miller Freeman & Company, Seattle.
M. P. Building Company, Seattle.
Metals Atomizing Company, Tacoma.
Miller-Lidstone Lumber Company, Bellingham.
Mutual Packing Company, Anacortes.
Mutual Publishing Company, Bellingham.
Motor Freight Terminal Co., Seattle.
Maple Valley Co-Operative Association, Maple Valley.
Mills-Lynch Motor Co., Bellingham.
Miller & Company, Inc., H. G., Spokane.
Mutual Home Company, Seattle.
Mt. Carmel Hospital, Colville.
Musicians' Club of Seattle, Seattle.
Mutual Dye Works, Seattle.
Martinique Apartments-Hotel, Seattle.
Monmouth Apartments, Inc., Seattle.
Madison Theatre Company, Seattle.
Matchett-Mecklem Company, Seattle.
Modern Ice Cream Co., The, Tacoma.
Mount Wrangell Copper Company of Alaska, Seattle.
M-D-M Lumber Company, Seattle.
Miller Co., F. E., Spokane.
Mineral Center Mining Company, Seattle.
Metropolitan Film Corporation, Seattle.
Marsh & McLennan-Marine, Seattle.
McPherson Engineering Company, Seattle.
Meyer Automatic Film Winding Company, Seattle.
Modern Cylinder Company, Spokane.
Merchants Wholesale Grocery Company, Seattle.
Myers-Baird-Stevens, Inc., Seattle.
McLane Operating Co., Kelso.
Master Auto Service Company, Seattle.
Mendota Timber Company, Aberdeen.
Methodist Union of Seattle of the Methodist Episcopal Church, Seattle.
Mineral Flooring and Products Company, Spokane.
Moclips Oil Company, Hoquiam.
Model Truck and Storage Co., Bellingham.
Modern Land Clearing and Machinery Company, The, Vancouver.
Motors Distributing Company, Inc., Seattle.
Musicians Association of Bellingham, Bellingham.
MacKenzie-Waterhouse Company, Seattle.
M. & W. Lumber Co., Tacoma.
Medical Lake Grain and Milling Co., The, Medical Lake.
Montrose Corporation, Seattle.
Moorhead Poultry Farms, Granger.
Motor Service Company, Aberdeen.
McCarger, Bates & Lively, Portland, Oregon.
Modrow Logging Company, The, Portland, Oregon.
Mt. Adams Farm, Inc., Minneapolis, Minnesota.
Massey Concrete Products Corporation, Richmond, Va.
Menefee Lumber Company, Portland, Oregon .
Monroe Clothes, Inc., Jersey City, N. J.
Memorial Auditorium Association, Seattle.
Mason Publishing Company, The, Everett.
M & M Mfg. Company, Seattle.
McKay Elevator & Warehouse Co., Dayton.
Malott Growers Union, Malott.

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Marine Bank, The, Seattle.
Mutual Holding Co., Inc., Seattle.
Morris Mill Company, J. E., Incorporated, Seattle.
Morrow Co., G. W., Seattle.
Mu Chapter of Alpha Sigma Phi, Seattle.
Motor Car Dealers Club of Seattle, Seattle.
M & L Logging Company, Montesano.
Morgans Motor Company, Kent.
Morrison Grain Company, Walla Walla.
Malleable Steel & Iron Co., Tacoma.
Maple Falls Co-operative Store, Maple Falls.
Monarch Electro-Carbureter Company, Seattle.
Manette Nursery Co., Inc., Manette.
Moclips Development Co., Seattle.
Moore Oil Refining Company, Cincinnati, Ohio.
Moscow Telephone & Telegraph Company, Limited, Moscow, Idaho.
Merrill, Cox & Co., Chicago, Ill.
M & M Construction Company, Seattle.
Medical Building Company, Seattle.
Mission Investment Company, Wenatchee.
Majestic Furnace and Manufacturing Co., Inc., Seattle.
Macdonald Grain Company, Seattle.
M. N. R. Mining Company, Everett.
McPherren Paper Co., Seattle.
Miller Flour Mills, Yakima.
Miller-Judson Company, Inc., Seattle.
Mt. McKinley Gold Placers, Seattle.
Madison Syndicate, The, Seattle.
Missouri Valley Irrigated Farms and Livestock Company, Seattle.
Montana Lunch Co., Inc., Seattle.
Modern Torch Co., Inc., Seattle.
McLaughlin Company, Inc., H. G., Seattle.
Montana Southern Gas and Oil Co., Seattle.
Mason Sanitarium, The, Seattle.
Metaline Falls Bridge Company, Spokane.
Meade, Forrestal & Albin, Seattle.
Manning & Co., L. B., Seattle.
Marine Chemical Company, Vancouver.
Mikalson Easy Starter Company, Everett.
Matthews Co., Inc., R. R., Tacoma.
Mercilla Lumber Company, Hopdale.
Minute Men of America, Washington Lodge, Seattle.
Madison Realty Co., Seattle.
Motor Products Sales Company, Seattle.
Maple Leaf Dairy, Everett.
Marine Corporation, Seattle.
Marcott Motor Co., Olympia.
Metzer & Jones, Inc., Seattle.
Motor Car Finance Company, Seattle.
Marvin Lumber Co., F. L., Chehalis.
Maple Brook Park Homes, Inc., Edmonds.
Marvel Adding Machine Company, Spokane.
Moore & Ireland Motor Co., Spokane.
Melcher-Mulligan Co., Spokane.
McNamara Bros., Yakima
Mercer-Biggs Co., Inc., The, Seattle.
Moses Coulee Development Company, Wenatchee.
Mott-Spence Company, Aberdeen.
Morton Chemical Company, The, Seatle.
Marvel Milling Co., Inchelium.
Mansfield Hotel Co., Seattle.
Morley-Cook Company, Seattle.
Machinery Supply Company, Seattle.
Meredith Tire Company, Seattle.
Miller Manufacturing and Machine Company, Centralia.
Moxee Oriental Trading Co., Yakima.
Montana Investment Company, Spokane.
Mueller, Inc., Chas. H., Seattle.
Medford Oil and Gas Company, Vancouver.
Maritime Shipping Co., Seattle.
Mayer Bros., Seattle.
Mt. Baker Packing Company, Anacortes.
Morrissey Building Company, Seattle.
Martin-Carter Implement Co., Pullman.
McCoard Furniture Company, Bremerton.
Montesano Packing Company, Aberdeen.
Miller Motor Sales Company, Seattle.
McKenzie Vitrified Concrete Products Co., Inc., Everett.
Mutual Meat Company, Seattle.
Minnewash Fish Co., The, Neppel.
Malleyford Telephone Company, Malleyford.
Midwest Commissary Company, Seattle.
Mitchell Taxicab Company, Spokane.

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Mines Selection Company of America, Seattle.
Mt. Vernon Variety Store, The, Mt. Vernon.
Minorca Homestake Mines, Spokane.
Myers & Reidy, Seattle.
Mora Canning Company, Seattle.
McBride Co., Wm. W. Seattle.
Marvin Egg Saver Company, Vancouver.
Millerdale Water Users Association, Wenatchee.
Mexican Land and Petroleum Company, Spokane.
McDougall-Cole Company, Aberdeen.
McCurdy Contracting Company, Vancouver.
Midsummer Night's Dream Company, Inc., Seattle.
Manion & Fitzpatrick Mfg. Co., Seattle.
Missoula White Pine Sash Company, Spokane.
Magill & Co., J. A., Seattle.
Mexican Plantation & Produce Company, Seattle.
Mason County Goat Farm, Shelton.
Malott Mill Company, Wenatchee.
Marine Oil and Refining Company, Clarkston.
Mount Clair Oil Company, Port Angeles.
Montana Consolidated Gas & Oil Company, The, Quincy.
Moler Company, Seattle.
Majestic Land Investment Company, Seattle.
McFee Land Co., M., White Bluffs.
Montana and Texas Oil & Gas Company, The, Tacoma.
Merchants Board of Trade, Seattle.
Murphy Motor Car Co., Olympia.
Milton M. Berne Company, Seattle.
McDowell Gulch Development Company, Seattle.
Merchants Collection Co., Spokane.
Midwest Consolidated Oil Corporation, Seattle.
Muriel Motorship Corporation, Seattle.
Mabton Alfalfa Meal Company, Mabton.
Mars Motor Truck Company, Seattle.
Milwaukee Chair Company, Milwaukee, Wis.
Metropolitan Cedar Company, Minneapolis, Minn.
Metropolitan Investment Corporation, Oklahoma, Okla.
Minneapolis Orchard Company, Minneapolis, Minn.
Morris Brothers, Inc., Portland, Ore.
Martin's Garage, Pullman.
Magic Electric Coffee Machine Co., Seattle.
McAvoy Company, Inc., Seattle.
Mutual Investment Co. of Ritzville, Ritzville.
Motion Picture Advertising Corporation, Seattle.
Mill Creek Logging Company, The, Olympia.
Mount Vernon Cream Company, Seattle.
McLean's Moving & Storage, Tacoma.
Mt. Vernon Auto Co., Inc., Mt. Vernon.
McMillin Lumber Company, Seattle.
Modern French Bakery Company, Seattle.
Multnomah Motor Company, Vancouver.
Manson Orchard Company, Manson.
Methow Valley Preserving Company, Pateros.
Miller, Inc., Marshall B., Seattle.
Manson Telephone Company, Manson.
Marshall & Son, Inc., A. B., Grandview.
Musicians Association of Tacoma, Tacoma.
Milligan & Emt, Inc., Seattle.
Marshland Gun Club, Snohomish County.
Michelet Motor Company, Anacortes.
Miller Service Station, Wenatchee.
Mount Olivet Cemetery Co., Renton.
McKenney Carner Co., Kelso.

N

National Water Association, The, Tacoma.
National Mineral Products Company, Seattle.
Northern Machinery & Manufacturing Co., Seattle.
National Investment Company, Seattle.
Northwest Fuel and Supply Company, Seattle.
Northwest Hotel & Apartment Co., Seattle.
North Pacific Terminal Company, Tacoma.
Neho Fisheries Co., Seattle.
National Suit Company, Lowell.
Nichols Lumber Co., R. E., Seattle.
National Nitrate Company, Ltd., Seattle.
National Toy Company, Seattle.
National Fuel and Products Co., Seattle.
New Home Bakery, Yakima.
North Coast Grocery & Trading Company, Inc., Seattle.
Northwest Aircraft Company, Spokane.
Northern Automobile Company, Seattle.

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Nacar Corporation, Seattle.
National Sanitarium, The, Seattle.
National Suitcase & Bag Manufacturing Company, Seattle.
New Ellsworth Triple Coal Oil Burner Company, Bremerton.
Niccum Manufacturing Company, Seattle.
Northwest Machinery and Hydraulic Company, Vancouver.
Nettleton-Bruce Logging Company, Seattle.
Newtons, Incorporated, Bellingham.
Northwest Ranchers, Incorporated, Seattle.
New Standard Furniture Company, The, Bremerton.
Nineteen and Nineteen Mining and Milling Company of Keller, Washington, The, Keller.
Nash Sales & Service Company, Everett.
Northup-Hage Lumber Company, Seattle.
Northwest Delta Upsilon Corporation, The, Seattle.
Northwest Athletic Club, Seattle.
Northwest Furniture Manufacturing Company, Seattle.
National Water Pressure Faucet Company, Seattle.
North End Workers Supply Co-Operative Association, Ruston.
Northwest Peace Jubilee, Tacoma.
Northwest Salvaging Co., Everett.
National Encampment of American Legion of Liberty, The, Seattle.
Nonpareil Club, Seattle.
Norwegian Lutheran Church (Skjold) Congregation, Brush Prairie.
New Era Iron and Steel Corporation, Seattle.
North American Gold and Silver Mining Corporation, Seattle.
Norwalk Tire and Rubber Company, Inc., New York City.
National Importing and Trading Company, Inc., New York City.
National Fraternity of Organized Labor, Portland, Oregon.
Nave Steam and Sailing Navigation Company, Ltd., Naples, Italy.
National Fruit Canning Company, Wilmington, Del.
Northwestern Construction Company, Portland, Oregon.
Newfoundland Fish Company, Portland, Maine.
Norco Land & Stock Company, Seattle.
North Tacoma Motor Company, Tacoma.
Neil Brothers Grain Co, Spokane.
Northwest Theatre Company, The, Seattle.
Northwest Exhibitors Circuit, Inc., Seattle.
National Auto Piston & Ring Company, Seattle.
Northern Shingle Company, Blaine.
Northwest Electrical Manufacturing Company, Seattle.
Northern Oil & Gas Company, Seattle.
National System of Baking, Tacoma.
Northwest Distributing Company, Seattle.
New Alaska Mining Company, Spokane.
Northern Magnesia Manufacturing Company, Seattle.
Noonday Gold Mining Company, Spokane.
New York Oversea Co., Inc., Borough of Manhattan, N. Y.
National Drug Stores Corporation, Wilmington, Del.
National Shirt Shop, Inc., Borough of Manhattan, N. Y.
Northwestern Pipeless Furnace Corporation, Seattle.
Noble Jewelry Company, Yakima.
Newton-Hill Mining Company, Tacoma
North American Shipping and Trading Company, The, Seattle.
Northern Novelty Manufacturing Company, Tacoma.
Neuwaukum Grange Hall, Auburn and Enumclaw.
Northern Copper Company, Seattle.
Northwestern Sheep Co., Seattle.
Northwestern Drug Co., Seattle
Northwest Finance Co., Seattle.
Northern Motors, Inc., Tacoma.
National Finance Corporation, Seattle.
New-Find Mining Co., The, Spokane.
Northwestern Hat Factory, Inc., Seattle.
National Investors Protective Corporation, Spokane.
Northwest Blower Kiln Company, Spokane.
Nelson Logging Co., W. J., Seattle.
Nicol—The Tailor, Seattle.
Navy Yard Hotel Association, Bremerton.
Northwestern Mill Co., Tacoma.
Northwest Transport Truck Co., Spokane.
Northwest Auto-Electric Company, Bellingham.
Northern Finance Company, Seattle.
Northwestern Gunite Construction Company, Spokane.
Navy Yard City Mill Co., Charleston, Wn.
Northern Petroleum Company, Seattle.
National Abrasive Company, Seattle.
Natural Parks Association of Washington, Seattle.
Navy Salad Dressing Co., Inc., Seattle.
Nielson Friess Diesel Engine Company, Seattle.
Niagara Logging Company, Raymond.
Novelty Manufacturing Company, Seattle.
North West Milling and Grain Company, Seattle.

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National Radio Meter Company, Seattle.
Northeastern Wyoming Oil and Gas Company, Spokane.
Newman & Simonds Printing & Publishing Co., Inc., Seattle.
North Bay Lumber Company, Aberdeen.
Nead & Co., H. C., Yakima.
Northwest Tractor Company, Everett.
Niemann's, Seattle.
Northwest Advergraph Co., Seattle.
Northwest Machinery & Storage Co., Spokane.
National Underwriters Corporation, Spokane.
Northwest-Asiatic Company, Inc., Seattle.
Nailors' Pharmacy, Mount Vernon.
Northwestern College and Sani-Practorium, Wenatchee.
Neff & Merrill Lumber Company, Aberdeen.
Nokleby Candy Company, Seattle.
Northwest Booking and Distributing Corporation, Seattle.
Novelties, Limited, Seattle.
Naches Growers Company, Gleed.
Newhall, Bogardus & Knisely, Inc., Seattle.
Newport Creamery Company, Newport.
Neal, Forsythe & Kimzey, Seattle.
Northwest Electric Company of Tacoma, Tacoma.
Nattinger Brothers, Incorporated, Port Angeles.
Nelson-Nicklason Shingle Co., Ione.
N. I. Neubauer Building Company, Wenatchee.
New Richmond Laundry, Inc., Seattle.
Nooksack Bend Oil Co., Bellingham.
Nooksack Fruit Products Co., Nooksack.
Nespelem Stampede Association, Nespelem.
Northwestern X-Ray Supply Co., Spokane.
Northwestern Colliers Co., Centralia.
Norton-Munter Company, The, Seattle.
Northern Rubber Corporation, Seattle.
North Fork Lumber Company, The, Vancouver.
Northwest Utilitor Company, Seattle.
Northwest Phonograph Jobbers, Inc., Spokane.
Nelson-Rush Auto Company, Spokane.
Newman-Burrows Company, Inc., The, Seattle.
Northern Pacific Lumber Company, Yakima.
New York Oversea Co., Inc., Seattle.
National System of Baking, Incorporated, Spokane.
Northwestern Advertising Company, Okanogan.
Nellita Mill Company, Seattle.
Nute Motor Co., Seattle.
Northwestern Fertilizer Co., Yakima.
Never Wet Mattress Co., Seattle.
Northern Siberia Company, Incorporated, Seattle.
Northwest Products Co., Seattle.
Northwestern Distributing Co., Tacoma.
Northwest Lead Company, Seattle.
North End Gravel Company, Seattle.
National Engineering and Manufacturing Company, Seattle.
Nordby Supply Co., Seattle.
New University Garage, Inc., Seattle.
National Products Company, Tacoma.
North Menastash Improvement Co., Seattle.
Nyberg-Galliven Fruit Company, Prosser.
Northwestern Stock Exchange, Seattle.
Newton-Burrell Cedar Company, Spokane.
National Ship Building Company of Texas, Orange, Texas.
Northwestern Dock & Elevator Co., Portland, Ore.
Northern Livestock Loan Company, Portland, Ore.
National Amusement Company of Spokane, Washington, The, Denver, Colo.
National Casing Company, Minneapolis, Minn.
Northwestern Tie & Timber Company, Wilmington, Del.
National Cooperative Association, The, Superior, Wis.
Northern Flour Mills Company, Portland, Ore.
Northwest Apple Company, Wenatchee.
Northwestern Thrift Corporation, Seattle.
North Pacific Steel Co., Seattle.
Number Nine Company, Okanogan.
North Coast Rubber Company, Seattle.
Nature Polish Company, Seattle.
Natural Color Photograph Products Company, Seattle.
No-Jolt Company, Seattle.
Noyes Estate, The, Butte, Mont
National Athletic Club, Seattle.
Northern Electric Co., Seattle.
Northwest Textile Distributors, Incorporated, Seattle.
Newport Summer Homes, Inc., Newport.
Northwestern Motors Company, Seattle.
National Baking Company, Seattle.

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**O**

Okanogan Real Estate & Investment Co., Okanogan.
Occident Trading Company, Seattle.
Orogrande Gold Mining Company, Spokane.
Oregon Sign Flasher Co., Yakima.
Olympia Bus Owners Association, Olympia.
Opportunity State Bank, The, Opportunity.
Olympic Motor Truck Co., Tacoma.
Occidental Distributing Company of Washington, Seattle.
Oregon Copper Company, Walla Walla.
Olympia Hotel Building Company, Olympia.
Oroville Motor Company, Oroville.
Outing Manufacturing Company, Vancouver, Wash.
Occidental Lumber Company, Bellingham.
Olsen-Warren Motor Co., Seattle.
Olympic Canning and Packing Company, Port Townsend.
Ohler Mill Mining Company, The, Oroville.
Own Your Own Home Company, Vancouver.
Ohio Match Company, The, Wadsworth, Ohio.
Oregon & Wyoming Oil & Gas Co., Portland, Oregon.
Omak Railway Co., Omak.
O'Neal Land Company, Tacoma.
Owl Land and Investment Company, The, Seattle.
Olympic Apartments, Inc., Tacoma.
Olympia Battery Company, Olympia.
Our Savior's Evangelical Lutheran Church of Everett, Everett.
Olympic Paraffin Oil Association, Aberdeen.
Okanogan Orchard Homes Company, The, Oroville.
Olalla Trading Company, Olalla.
Olympic Building Company, Bremerton.
Oilogas Company, Seattle.
Olympia Warehouse Co., Olympia.
Oroville Cooperative Produce Association, Oroville.
Oriental Club of Tacoma, Tacoma.
Owner's Garage Company, Tacoma.
Olympic Tire and Rubber Company, Seattle.
Olympia Westside Lumber Company, Olympia.
O. K. Garage & Repair Shop, Incorporated, Seattle.
Occident Rubber Company, The, Seattle.
Oregon-Washington Holding Corporation, Seattle.
Occidental Investment Company, Tacoma.
Oppenheimer & Company, Spokane.
Oil Handling Co., Inc., The, Tacoma.
Olympia Hardware Company, Olympia.
Oaklawn Dairy, Inc., R. F. D., Olympia.
Okanogan County Abstract Co., Okanogan.
Odessa Community Hall Association, Odessa.
Olympic Rubber Company, Seattle.
Opportunity Plumbing and Electrical Company, The, Opportunity.
Olympic Electric Reduction Company, Potlatch.
Orien W. Gross Agency, Walla Walla.
Oak Theatre Co., Seattle.
Oil City Oil Co., Spokane.
Orondo Get Together Club, Orondo.
Olympia Oil & Gas Co., Olympia.
Oceanic Salvage Corporation, Seattle.
Olympian Motor Company, Olympia.
Okanogan Title Company, Okanogan.
Office Equipment & Supply Co., Aberdeen.
Olympic Tug & Barge Co., Seattle.
Oregon-Washington Insurance and Investment Company, Salem, Ore.
Overbeck and Cooks Company, The, Portland, Ore.
O. G. C. Chemical Company, The, Glendive, Mont.
Oregon & Ocean Corporation, Portland, Ore.
Oak Ship Timber Company, Portland, Ore.
Opinion Publishing Co., Seattle.
Oakland Shingle Company, Edmonds.
Olympic Textile Corporation, Seattle.
Oro-Dinero Mining Company, Everett.
Owens Plumbing Company, Chas., Port Angeles.
Okuda & Shibagaki, Incorporated, Seattle.
Owens & Co., H. V., Seattle.
Oroville Fruit Company, Wenatchee.
Ocean Shipping Corporation, Seattle
Ohio Hog Company, Seattle.
Olson Logging Company, Seattle.

**P**

Premier Wrench Company, Seattle.
Puget Sound Amusement Co., Everett.
Price Shipbuilding Company, J. H., Seattle.

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Pierce-Arrow Company of Washington and Oregon, Seattle.
Puget Sound Exporters & Importers, Seattle.
Pacific Coast Glass Casket Company, Seattle.
Pearce-Richter Logging Co., Everett.
Port Angeles Home Coustruction and Building Company, The, Port Angeles.
Porcupine Manufacturing Company, Spokane.
Puget Sound Spar Manufacturing Company, Seattle.
Piepho X-Ray Laboratories, Inc., Seattle.
Puget Sound Cranberry Co., Black Diamond.
Pacific Pneumatic Tool Co., Seattle.
Pacific Extension University, Spokane.
Pacific Herb Products, Seattle.
Pan-American Products Co., Spokane.
Parish and Smith, Inc., Green Park, Camp Lewis.
Puget Sound Marine Railway Co., Seattle.
Pullman Tailoring Company, Pullman.
Poulsbo Stage Company, Poulsbo.
Prescott Brothers, Seattle.
Peoples Brothers, Seattle.
Pacific Veneer Products Company, The, Seattle.
Pacific Coast Motors Transportation Company, The, Spokane.
Painless Johnson Dentists, Seattle
Pacific Foundation Company, Tacoma.
Panther Lake Ranch, Inc., Renton.
Pacific American Corporation, Seattle.
Port Townsend Mill & Timber Company, Port Townsend.
Perfection Tire Corporation, Vancouver.
Pacific Coast Tire Corporation, Seattle.
Palouse Corporation, Spokane.
Pacific Coast Brass Co., Seatle.
Port Catham Mill Company, Seattle.
Parsons Appliance Company, Seattle.
Producers' Public Market Co., Spokane.
Pure Food Grocery Co., Seattle.
Port Williams Dock Company, Sequim.
Puritan Candy Co., Seattle.
Perrin's, Everett.
Pasco Savings & Investment Company, Pasco.
Peters Garage & Machine Works, Kelso.
Pacific Coast Association of Shipbuilding Foremen, Seattle.
Peterson & Frits, Dentists, Everett.
Parsons & Parsons, Inc., Spokane.
Patterson Lumber Company, Seattle.
Prest-O-Graph Company, Seattle.
Perfection Tire Sales Company, Seattle.
Puget Sound Papetrie Co., Everett.
Puget Sound Engineering Company, Seattle.
Perham Fruit Company, Spokane.
Pullman Club, Seattle.
Peelers' Cascara Company, Aberdeen.
Pioneer Securities Company, Seattle.
Pacific Tri-States Railroad Company, Tacoma.
Pacific Monorail Co., Seattle.
Pacific Radiator Shield Co., Seattle.
Puget Electric Welding Company, Seattle.
Puget Sound Motors Company, Tacoma.
Photomobile Tourist Company, Seattle.
Pacific Nitrate Company, Seattle.
Pacific Red Ash Coal Co., Tacoma.
Pan Sales Co., Vancouver.
Pratt & Company, H. P., Tacoma.
Pasco-Page Farmers Telephone Company, The, Page.
Petroleum Producers Corporation, Seattle.
Princess Studio, The, Spokane.
Portland Mortgage Co., Portland, Oregon.
Portland Wool Warehouse Company, Portland, Oregon.
Pig & Whistle Company of the Northwest, Carson City, Nevada.
Park-Union Foreign Banking Corporation, Borough of Manhattan, N. Y.
Petersburg Packing Corporation, Augusta, Maine.
Pratt & Whitney Company, Jersey City, New Jersey.
Pure Carbonic Company, The, Berkeley, California.
Power Appliance Corporation, Seattle.
Pacific Sea-Products Ass'n, Seattle.
Pacific Coast Warehouse Company, Seattle.
Pantages Memphis Theatre Company, Seattle.
Photo-Recorder Company, Seattle.
Portland Canal, Railroad & Terminal Company, Spokane.
Paige Spokane Motors, Inc., Spokane.
Perry-Sheane Motor Co., Yakima.
Pan Sales Co. of Spokane, Spokane.
Patterson Co., A. A., Seattle.
Pacific Highway Rubber Company, Centralia.
Puyallup Valley Feed & Grocery Co., Puyallup.

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Pine Zone Lumber Company, Spokane.
Playter Photo Players, Spokane.
Pittsburg Fruit Company, Seattle.
Peshastin Domestic Water Users Association, Pashastin.
Pacific Dairy, Seattle.
Puget Sound Seed Grower's Association, Seattle.
Puncture-Elliminate Manufacturing Company, Yakima.
Porter Company, H. K., Pittsburgh, Pa.
Pheasant Northwest Products Company, Salem, Ore.
Puyallup Valley Brokerage Company, Puyallup.
Producers Direct Market, Seattle.
Pacific Coast Shellfish Company, Seattle.
Polk's Spokane Directory, Spokane.
Price Lumber Company, Seattle.
Port Gardner Investment Company, Everett.
Puritan Rubber Company, Seattle.
Pacific States Brokerage Company, Seattle.
Parks Mines & Trading Company, Seattle.
Pan Distributing Co., Spokane.
Pacific Beach Realty Company, Seattle.
Palix Driving & Booming Company, South Bend.
Parcel Check Lock Company, Portage.
Pacific Truck Sales Company, Seattle.
Pacific States Motor Truck Company, Seattle.
Pacific Tug Boat Company, Aberdeen.
Peterson Bros. Company, Spokane.
Pan Sales Company of Puget Sound, Seattle.
Pacific Toy Company, Lakeview.
Perforated Timber, Incorporated, Seattle.
Pendleton Gold Mining Corporation, The, Seattle.
Pine Candy Company, Seattle
Pacific Dental Laboratories, Inc., Seattle
Pacific Electric Products Company, Tacoma.
Puget Sound Marine and Products Co., Tacoma.
Pacific Packers Trading Company, Seattle.
Pacific Eastern Trading Company, Seattle
Peerless Coal Company, Seattle.
Pacific Electrotype Company, Seattle.
Protective Service Garage, Inc., Spokane.
Pioneer Towing Co., Seattle.
Price Manufacturing Co., Inc., Yakima.
Poorman Cache, Inc., The, Seattle.
Pacific Timber Company, Everett.
Puget Sound Timber & Trading Co., Seattle.
Pacific Soap Company, Seattle.
Par-Excellence Auto Service Co., Yakima.
Pioneer Auto Company, Seattle.
Peninsula Oil & Development Company, Seattle.
Peter Thomas & Co., Incorporated, Seattle.
Pacific Marine Engine Co., Seattle.
Perfection Tire Co. of Yakima, Yakima.
Puget Sound Metal Works, Tacoma.
Perfection Tire Corporation of Spokane, Spokane.
Prophylactic Dental Co., Seattle.
Porteous & Co., Seattle.
Pacific Ace Manufacturing Co., Tacoma.
Puritan Finance Company, Seattle.
Puyallup-Tacoma Transit Company, Puyallup.
Puget Sound Oil Works (Inc.), Seattle.
Preston-Issaquah-Seattle Stage Company, Seattle.
Pierce County Dairymen's Association, Tacoma.
Pioneer Dentists, Seattle.
Pump-Me-Horse Novelty Co., Seattle.
Patents Promotion Company, Spokane.
Prince Rupert Hotel Co., Seattle.
Palace Ranch Company, Prosser.
Progressive Enterprises, Inc., Seattle.
Peerless Investment Company, Tacoma.
Purchasers League, Spokane.
Pine Street Building Co., Seattle.
Pacific Coast Basket Company, Seattle.
Park Group Mining Company, Spokane.
Pe Ell Canning Company, Pe Ell.
Pacific Coast Shippers Association, Seattle.
Pacific Stock Food Co., Tacoma.
Pennant Shingle Company, Port Angeles.
Peshastin Lumber & Box Company, Blewett.
Pacific Atomized Fuel Company, Bellingham.
Port Angeles Dry Goods Co., Port Angeles.
Petherick Patent Advertising Company, Inc., Seattle.
Pleasant Valley Water Users' Association, Okanogan.
Premier Lath Manufacturing Co., Vancouver.
Powell Box & Co., Cashmere.

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Puget Sound Fruit Farms, Seattle.
Price Construction Company, J. H., Seattle.
Pulp and Paper Products Co., Seattle.
Pantages Salt Lake Theatre Company, Seattle.
Pantages Memphis Amusement Company, Seattle.
Pateros Mercantile Company, Pateros.
Peterson Livestock Corporation, Yakima.
Pacific Drug Company, Seattle.
Puget Sound Bus Company, Seattle.
Pacific Automobile Club, Inc., Seattle.
Progressive Manufacturing Company, Seattle.
Plont Mill Company, Marysville.
Proud's Portolive Co., Inc., Seattle.
Pacific-Armstrong Tire Co., Seattle.
Pioneer-Alpine Dairy, Everett.
Port Townsend Loganberry Company, Port Townsend.
Phelps-Van Aelst Light and Power Company, Spokane.
Peshastin Water Assocation, Cashmere.
Pierce-Smith Shingle Company, Mt. Vernon.
Pasco Hardware Co., Pasco.
Parker Lumber & Box Company, Everett.
Pacific Motor Bus Co., Tacoma.
Puyallup Drug Company, Puyallup.
Pacific Lumber & Shingle Co., Inc., Seattle.
Penninsula Mills & Timber Company, Port Angeles.
Porcupine Auto Boot Company, Seattle.
Pacific Metz Sales Company, Seattle.
Pneumatic Typesetting Machine, Inc., Seattle.
Provident Finance Corporation, Seattle.
Paramount Orchard Co., Yakima.
Peerless Auto Body Company, Seattle.
Pantages Fort Worth Theatre Company, Seattle.
Pantages Kansas City Theatre Company, Seattle.
Pioneer Tire Shop, The, Tacoma.
Pioneer Grocery & Market Company, Seattle.
Pacific Alaska Trading Service, Seattle.
Parker Improvement Club, Parker.
Puyallup Shope Brick Company, Puyallup.
Pioneer Washington Envelope and Converter Company, Seattle.
Powell-Gilliland Motor Co., Inc., Tacoma.
Pacific Holding Co., Spokane.
Plate Riveting Service Co., Seattle.
P. O. Building Corporation, Monroe.
Practical Novelty Company, Inc., Seattle.
Prince Packing Company, Seattle.
Pavlof Harbor Packing Company, Seattle.
Porcupine Dome Oil and Gas Company, Spokane.
Power & Williams, Chehalis.
Prudential Timber & Milling Company, Tacoma.
P & R Motor Car Co., Seattle.
Panama Cafeteria Co., Seattle.
Pacific Veneer Company, Olympia.
Pablo Tafalla Company, Bremerton.
Philippine Importing Company, Seattle.
Presto Manufacturing Co., Seattle
Porcupine Sales Cornoration, The, Spokane.
Pacific Terminal & Lighterage Co., Seattle.
Porter Lumber Company, A. R., Vancouver.
Pacific Eisemann Service Corporation, Seattle.
Potter Lumber Company, Montesano.
Property Law Institute, The, Spokane.
Puget Paper Company, Seattle.
Preston Grain & Milling Company, Yakima.
Peerless Pump Manufacturing Company, Seattle.
Pneumatic Plate Tightener, Inc., Seattle.
Pioneer Electric Appliance Company, Seattle.
Paris Cleaners and Dyers Co., Spokane.
Pacific Mines Development Company, Seattle.
Prosser Printing Company, Prosser.
Progressive Company, The, Seattle.
Pearson Manufacturing Co., Inc., Seattle.
Pacific Cotton Mills Corporation, Seattle.
Peanut Products Corporation, Tacoma.
Pacific Coast Shovel Co., Seattle.
Prune Lands, Inc., Vancouver, Wn.
Pennsylvania Rubber Company of America, Jeannette, Penn.
Price-Duffy Agency, Missoula, Mont.
Pacific Cooperative Poultry Producers, Portland, Ore.
Pacific Union Company, Portland, Ore.
Pacific Coin Lock Company, Los Angeles, Calif.
Pacific Nut Butter Company, Salt Lake City, Utah.
Pacific Scale and Supply Company, Portland, Ore.
Paper Boxboard Company, San Francisco, Calif.

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Power and Bro., T. C., Helena, Mont.
Pacific Glass Casket Company, Phoenix, Arizona.
Pacific Coast Supply Co., Portland, Ore.
Premier Lumber Company, Vancouver.
Pioneer Auto Club., Inc., The, Tacoma.
Piercy's Quick Method Cyanide Co., Seattle.
Pacific Motor Transportation Company, Olympia.
Pacific Packet Line, Seattle.
Pacific Mines & Industrial Company, Bellingham.
Pacific Panel & Manufacturing Company, Tacoma.
Puget Sound Fuel Co., Seattle.
Pacific Motor Co., Dayton
Publishers Press, Inc., Seattle.
Powley-Panchot Timber Company, Seattle.
Prudential Securities Corporation, Prosser.
Puget Sound Manufacturing Company, Tacoma.
Phi Gamma Chi Fraternity, Pullman.
Pullman Engineering Company, Pullman.
Petersburg By-Products Co., Tacoma.
Pyora Chewing Gum, Inc., Seattle.
Parks Lumber Company, Fred H., Seattle.
Pacific Coast Phonograph Company, Seattle.
Powell Motor Company, Seattle.
Pacific Petroleum Company, Seattle.
Purchase and Sales Corporation, Seattle.
Pincus & Way, Inc., Seattle.
Pacific Panel & Manufacturing Company, Tacoma.
Parsons Motor Sales Co., Geo. M., Walla Walla.
Patent Specialty Mfg. Co., Seattle.
Payne-Stone Company, Tacoma.
Packard Seattle Company, Seattle.
Pacific Equipment and Drilling Company, Seattle.
Pierce County Holiness Association, Tacoma.
Pacific Boiler & Welding Works, Tacoma.
Port Angeles Mill & Lumber Company, Port Angeles.
Pioneer Auto Works, Tacoma.

**Q**

Quick Silver Hill Mining Company, Seattle.
Queen City Candy Company, Seattle.
Quality Candy Company, Tacoma.
Quality Motor Company, Seattle.
Queets Oil Land Development Co., Hoquiam.
Quality Cloak & Suit House, Inc., Seattle.
Q & Q Storage and Warehouse Company, Mount Vernon.
Queets Trading Company, Hoquiam.
Queen City Construction Company, Seattle.
Quality Oil Company, Yakima.
Queen Land Investment Company, Seattle.

**R**

Rainier-Grand Company, Seattle.
Rabbit Meat Producers Co., The, Seattle.
Red Water Land Company, The, Newport, Wash.
Rotary Engine Company, Seattle.
Rainier Sales Corporation, Seattle.
Reger Merchandise Company, Seattle.
Raymond Drug Company, Raymond.
Rainier Taxi Company, Tacoma.
Rural Auto Express Co., Seattle.
Routhe-Hussey System, Incorporated, The, Seattle.
Rogers Motor Car Company, J. W., Walla Walla.
Raymond Oil Co., Raymond.
Rex Manufacturing Company, Seattle.
Russell-Moore Company, The, Tacoma.
Rust Paper Company, Seattle.
Rothrock & Owen Co., Spokane.
Richards Motor Corporation, Colfax.
Russell Manufacturing Company, Marysville.
Ries Mining Company, The, Newport.
Russell, Inc., R. P., Seattle.
Richardson Motor Company, Tacoma.
Renton Concrete Products Company, Inc., Renton.
Ruben Comedy Company, Seattle.
Reardan Telephone Company, Reardan.
Rust & Co., F. W., Seattle.
Rogers-Mylroie Lumber Company, Seattle.
Reliable Tire Supply House, Spokane.
Reidar Gjolme Co., Inc., Seattle.
Royal Traders, Limited, Seattle.
Randall-McLoughlin Company, Seattle.

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Ranger Oil Company, Seattle.
Rube's Cafe, Seattle.
Reservation Mercantile Co., White Swan.
Ridgefield Milk Products Company, Incorporated, Ridgefield.
Railmotor Manufacturing Company, Seattle.
Riggs Optical Company of Washington, Seattle .
Rotary Plow Company, Seattle.
R. C. S. Investment Co., Seattle.
Rebuilt Tire Company, Seattle.
Rossford Logging Company, Seattle.
Rainier Fruit Company, Yakima.
Reeder Mfg Co., Ephrata.
Renton State Bank, Renton.
Biblet Square Wheel Company, Spokane.
Royal Typewriter Company, Inc., New York City.
Russian Pacific Company, New York City .
Rogers Amick Company, Seattle.
Rich Garage Company, Seattle.
Royal Trust Company, The, Leavenworth.
Redondo Seminary, Seattle.
Rosenthal Investment Company, Seattle.
Ransome Marine Compass, Inc., Seattle.
Raymond Bank Building Company, Raymond.
Reynolds & Reynolds, Inc., Tacoma.
Ray Hatch Co., Centralia.
Renolds Torch Manufacturing Co., Seattle.
Roesch Motor Car Co., Seattle.
Rollins-Burdick Hunter Co., Seattle.
Reid Bros. International Company, Seattle.
Rogers-Baker Machine Works, Seattle.
Rio Chico Oil Company, Spokane.
Ross Construction Company, Seattle.
Realeteria Company, The, Seattle.
Ridgeway Motor Co., Inc., Colfax.
Royal Court Apartments Company, Seattle.
Risse Nu-Tread & Tire Co., Spokane.
Radcliff Mines Company, Spokane.
Rubber Service Company, Seattle.
Richard Burns Investment Company, Inc., Seattle.
Rainey Lumber Company, The, Bremerton
Reed Engineering Company, The, Vancouver.
Rapjohn Timber Company, Seattle.
Raymond Veneer Company, Raymond.
Rotary Advertising Corporation, Seattle.
Riverside Shingle Co., Inc., Seattle.
Rainier Valley Produce Company, Seattle.
Riverside Mining & Investment Co., Seattle.
Reid Snubber Co., Seattle.
Rich Reconstructive and Tacoma Medical and Surgical Clinics, Tacoma.
Richaven Investment Company, Tacoma.
Ronald Store, Incorporated, R. F. D., Seattle.
Riverside Finance Co., Spokane.
Red Dome Oil Co., Seattle.
Reliable Electric Service Company, Seattle.
Railway Safety Switch Lock Company, Seattle.
Raymond Silk Store, Raymond.
Riverside Construction Company, Spokane.
Robson-Hunt Co., Inc., Yakima.
Rainier-Texas Oil Company, Seattle.
Rockford State Bank, Rockford.
Rockway-Webster Company, Seattle.
Revelare International Secret Service, Seattle.
Raser & Sly, Kennewick.
Rainier Commercial Trading Co., Seattle.
Rehan Investment Co., Seattle.
Raymond Shingle & Timber Company, Raymond.
Rapp Sign Company, Seattle.
Rainier Auto Supply Co., Seattle.
Rock Creek Ranch Company, Goldendale.
Reliable Auto Freight, Incorporated, Prosser.
Rust Investment Company, W. R., Tacoma.
Richardson-Monks Hardware Company, Harrington.
Rainier Valley Auto Service, Seattle.
Rogers Bros., Dentists, Bellingham.
Rashford Lumber Company, Hall.
Rainbow Logging Company, Raymond.
Reserve Silver Mining Company.
Rechargeable Battery Manufacturing Company, Seattle.
Ronald Park Incorporated, Seattle.
Roselle-Surrell Company, Seattle.
Rusk, Cathcart & Waite, Inc., Seattle.
Rothe Farm Mortgage Company, Inc., L. A., Seattle.
Rainier Construction Company, Seattle.

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Ragsdale Company, The, Seattle.
Rugby Oil Company, Spokane.
Rogers Motor Company, Hoquiam.
Rainier Valley & Renton Auto Freight, Seattle.
Rochford Rotary Motors, Inc., Seattle.
Reliable Garage, Wapato.
Renfrew Company, The, Seattle.
Rainier Furniture Manufacturing Company, Seattle.
Reiter Lumber Company, Index.
Rialto Garage, Tacoma.
Robinson Commission Co., Inc., F. W., Seattle.
Rosalia Mercantile Company, Rosalia.
Redemption Gold Company of Australia, Seattle.
Robinson Packing Corporation, Anacortes.
Red Fir Lumber Company, Raymond.
Randle Canning Co., Randle.
Rathbo Co., Tacoma.
Rowland Safety Valve Company, Spokane.
Red Feather Oil Corporation, Tacoma.
Rabbit Products Corporation, Seattle.
Regents Park Water & Light Co., Regents Park.
Rebuilt Motor Corporation, Seattle.
Riverdale Farm Company, Everett.
Rainsford Candy Company, Seattle.
Red Desert Oil Syndicate, Inc., Seattle.
Rainier Insurance Agency, Seattle.
Raymond Holding Company, Raymond.
Riverside Commercial Company, Riverside.
Robin Line Steamship Company, The, San Francisco, Calif.
Republic Forwarding Co., Inc., New York.
Road Builders' Equipment Company, Portland, Ore.
Roberts Motor Car Company, Incorporated, Portland, Ore.
Realart Pictures Corporation, Jersey City, N. J.
Republic Distributing Corporation, New York
Robertson-Cole Distributing Corporation, Wilmington, Del.
Royal Dutch Barter & Trading Company, Ltd., Seattle.
Rainier Drug Company, Seattle.
Redondo Timber Company, Seattle.
Richland Utilities Company, Richland.
Royal Financial Corporation, Limited, Vancouver, B. C.
Rudolph Wuritzer Company of California, The, San Francisco, Calif.
Risdon-Desmond Florist, Inc., Seattle.
Royalty Company, The, Spokane.
Rolling Creek Lumber Company, Startup.
Radium Brand Sanitary Spray Manufacturing Company, Spokane.
Rieker Motor Company, Ritzville.
Rose-Brett Company, Seattle.
Rasmussen's, Inc., Seattle.
Rainier Gas Crystal Co., Inc., Seattle.
Roosevelt Clinic, Inc., Seattle.

S

Seattle Patent Holding Corporation, Seattle.
Speebedah Logging Company, Everett.
Stein, Incorporated, C. H., Yakima.
Security Auto Tube Protector Company, The, Seattle.
Sears Co., Esther M., Centralia.
Standard Co-Operative Lumber Company, Reeveton.
Seattle Maternity Hospital, The, Seattle.
Selah Fruit Growers, Incorporated, Selah.
Stewart Construction Co., Seattle.
Seattle-Siberian Co., Seattle.
Salt Sea Fisheries, Seattle.
Seattle Inland Oil Co., Seattle.
Summit Motor Car Co., Seattle.
Sevenseas Boatbuilders Corporation, Seattle.
Signal Service Co., Seattle.
Sims-Weber Co., Hoquiam.
Sound Freight Lines, Inc., Seattle.
Sprague Realty Company, Sprague.
Stanley E. Semple Company, Seattle.
Sundown Lumber Company, Puyallup.
Superior Brass Foundry, Seattle.
Superior Forging and Tool Works, Seattle.
Standard Detective Corporation, The, Seattle.
Syndicate Power Company, Olympia.
S & S Electric Company, Seattle.
Smiley-Hoopes Co., Seattle.
Silver Maid Mining Company, Spokane.
St. Helens Hotel Co., Chehalis.
Service Company, The, Raymond.
Sager Lumber Company, Inc., A. H., Seattle.

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Sunset Monument Co., Seattle.
San De Fuca Co-Operative Dock Company, San De Fuca.
Siberian Commercial Co., The, Seattle.
Spokane Poultry Breeders Association, Spokane.
Seattle Oil, Shale & Refining, Seattle.
Syndicate Oil Corporation, Seattle.
Siler-Hillis Farm Company, Everett.
Seaside Pharmacy, Inc., Seattle.
Soldiers Corporation, Spokane.
St. Lukes Association, Seattle.
Silver Bow Company, The, Spokane.
Stevens & Co., Inc., Seattle.
Sterling Tobacco Company, Inc., Seattle.
Schmidt Orchard Company, Yakima.
Seattle Baseball Club, Inc., The, Seattle.
Shippers Commercial Corporation, Seattle.
Seattle Shope Brick, Inc., Seattle.
S. O. Storage & Trading Co., Seattle.
Seattle Drying Company, Inc., Seattle.
Superior Potash Co., Seattle.
Sedro Woolley Grain Company, Sedro Woolley.
Spokane Perfect Egg Company, Spokane.
Schacht Construction Company, Yakima.
St. Martins Mineral Springs Hotel Co., Carson.
Stapp School of Music, Seattle.
Sunset Products Co., Seattle.
Spokane City Club, Spokane.
Sulphide Mining Company, Spokane.
Simple Gas Maker Corporation, The, Seattle.
Sun Beam Manufacturing Company, Seattle.
Seattle Stage Lighting Co., Seattle.
Seaboard Commercial Company, Seattle.
Spokane and Alberta Coal and Coke Company, Spokane.
Shelton Gun, Reel and Trap Club, Shelton.
Seattle Electrical Supply Company, Seattle.
Soap Lake Service & Hotel Co., Spokane.
Shurefix Manufacturing Company, Seattle.
Schele, Inc., A. J., Cle Elum.
Standard Pattern Works, Seattle.
State Bank of Snoqualmie, Snoqualmie.
Sandwich Company, The, Seattle.
Seabord Export and Import Company, Seattle.
Sunset Lumber and Fuel Co., Seattle.
Steward Food Products Co., Tacoma.
Seattle Supply Company, Seattle.
Standard Toy & Manufacturing Co., Lakeview.
Seattle Commission Co., Seattle.
Superior Hardtack & Importing Company, Inc., Seattle.
Seattle Consolidated Shipbuilding, Dry-Dock & Terminal Co., Inc., Seattle.
Sellers and Company, J. C., Seattle.
Standard Snow Motor Corporation, Seattle.
Seeley & Co. (Marine), Ltd., Seattle.
System Delivery Co., Seattle.
Standard Hardware Co., Centralia.
Sound Co-operative Produce Union, Tacoma.
St. Anthony Mining Company, Seattle.
Spokane Central Heating Company, Spokane.
Star Amusement Company, Everett.
Seaboard Construction Company, The, Seattle.
Society for Remedial Loans in Seattle, Seattle.
Sterns Logging Company, Hoquiam.
Seattle Hide Company, Seattle.
Swiegle Promoting and Manufacturing Co., Spokane.
Sojourner Truth Club, Seattle.
Seattle Taxicab Company, Seattle.
Seattle Transfer Company, Seattle.
Shipowners, Incorporated, Seattle.
South Side Logging Co., Sedro Woolley.
Standard Wholesale Grocery Co., Seattle.
Straits Warehouse Company, Tacoma.
Sound Timber Company, The, Davenport, Iowa.
Struthers & Dixon, Inc., Dover, Del.
Selznick Picture Corporation, New York City.
Shaw Metal Manufacturing and Spinning Company, Seattle.
Scandinavian Evangelical Free Church, Harper.
Sales and Service Corporation, The, Seattle.
Swanson Welding and Manufacturing Company, Seattle.
Seattle-Gonzales Syndicate, Seattle.
Spokane-Elgin Company, Spokane.
Standard Garage, Seattle.
Seattle Tent & Awning Company, Seattle
Smith Rotary Brush Corporation, Seattle.
Seattle Development Company, Seattle.

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Scearce & Reichardt, Seattle.
Symonds Shoe Company, Incorporated, The, Seattle.
Seattle Electric Washer Co., Seattle.
Samson-Oliver-Gamble Company, Inc., Grandview.
Seattle General Agency, Inc., Seattle.
Sander-Prentice Corporation, Spokane.
Sayles Brothers, Inc., Seattle.
Steel and Rubber Products Company, Seattle.
Seattle Brokerage and Shipping Company, Seattle.
Serling Silver Mountain Mining Company, Limited, The, Spokane.
Solastic Paint Company, Seattle.
Swastika Oil Company, The, Aberdeen.
Samaratin Home Company, Spokane.
Silver Dell, Inc., Tacoma.
Seattle Quilt Manufacturing Company, The, Seattle.
Sedro Ice and Cold Storage Company, Sedro Woolley.
Seattle Aero Transportation Company, Seattle.
Seattle Belting & Supply Company, Minneapolis, Minn.
"Surrey Oil Company, Limited, (Non-personal Liability)," Vancouver, B. C.
S. & G. Fruit Company, Wilmington, Del.
Southwestern Washington Building Company, Ilwaco.
State Bank of Silvana, Silvana.
Surety Mining Co., Inc., Seattle.
Seattle Union Theatre Co., Seattle.
Spokane Farms Co., Spokane.
South Side Lumber Co., Montesano.
Spokane Dairy Prolucts Company, Spokane.
Service Auto Freight Terminal, Inc., Seattle.
Stevens County Timber Protective Association, Colville.
Superior Rubber Company, The, Tacoma.
Sisler Company, J. A., Yakima.
Saginaw Shingle Company, Blaine.
Seattle Wholesale Provision Company, Inc., Seattle.
Spokane Morris Plan Company, Spokane
Seaboard Realty Co., Inc., Seattle.
Star Device Manufacturing Company, Seattle.
Symons-Russell Aviation Company, Spokane.
Skamokawa Timber Co., Skamokawa.
Service Garage of Cashmere, Cashmere.
Superior Orchard Company, Cashmere
Seattle & Globe Investment Company, Seattle.
Seaboard Machine Works, Seattle.
Schwenne-Thrill, Incorporated, Uniontown.
Selah Packing & Supply Company, Selah.
Singer Music Store, Ritzville.
State Capital Shingle Co., Olympia.
Success Concrete No Ice Food Cooler Co., Spokane.
Soap Lake Utilities Co., Soap Lake.
Superior Biscuit Company, Seattle.
Samish Bay Oyster Company, Seattle.
Summit Investment Co., Seattle.
Semivero Manufacturing Company, Seattle.
Sterling Mining and Milling Company, Pullman.
Spokane Tire Shop, Spokane.
Sedro Woolley Co., Sedro Woolley.
Security Estates Company, Seattle.
Sol Duc Valley Logging Railroad, Seattle.
Seattle Street Railway Employees Relief Association, Seattle.
Seattle Printing and Publishing Co., Inc., Seattle.
Sanitary Butter Dispenser, Inc., Seattle.
Sterling & Co., Inc., E. R., Seattle.
Seattle Petroleum Co., Seattle.
St. Helens Co., Tacoma.
Spokane Monumental Company, Spokane.
Salux Laboratories, Inc., Seattle.
Stetson Hostelry Co., Seattle.
Smith Manufacturing Company, Ellensburg.
Shann Creek Mining Company, The, Tacoma.
Staniford Laboratories, The, Tacoma.
Scandinavian American Securities Corporation, Seattle.
Sumas Farm Implement Manuafcturing Company, Sumas.
Standard Printing Company, Seattle.
Seatac Transportation Company, Tacoma.
Sedro Lumber Company, Incorporated, Sedro Woolley.
Sewell Cushion Wheel Co. (Northwest), Seattle.
Security Development Co., Inc., Seattle.
State Printing Co., The, Seattle.
Swauk Mining & Dredging Co., Yakima.
78 Mining Company, Seattle.
Spencer Candy Company, Tacoma.
Silverdale State Bank, Silverdale.
Seelye Tool Company, Spokane.
Spokane Nash Motor Co., Spokane.

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Sanitary Meat Company, Bellingham.
Seattle Dry Dock Co., Seattle.
Stewart Consolidated Sales Co., Spokane.
Stewart Motor Company, Seattle.
Service Truck Co. of Washington, Seattle.
Society Beauty Parlors, Seattle.
Spokane School Supply Company, Spokane.
Smith Auto Supply Company, Bellingham.
Security Abstract and Title Company, Prosser.
Seattle Land and Construction Company, Seattle.
Syndic Oil Company, Seattle.
Secant Oil Company, Seattle.
Spawn's Dehydrated Products Co., Seattle.
Silver Glance Mining Company, Spokane.
Spokane Valley Development Co., Spokane.
State of Washington Company, Seattle.
Standard Auto Refinishing Company, Spokane.
Sumitomo Bank of Seattle, The, Seattle.
Scandinavian American Building Company, Tacoma.
Spokane Steam Tractor Company, Spokane.
Sound Jewelry Co., Seattle.
Shadowland Production Co., Vancouver, Wn.
Spokane Wild Rose Oil & Gas Company, Spokane.
Spokane Automobile Chamber of Commerce, Spokane.
Scandia Hospital Association, Spokane.
Sunset Auto Sales Company, Ellensburg.
Spaulding Timber Company, Morton.
Stevenson-Cascade Locks Ferry, Stevenson.
Steward Food Products Co., Inc., Tacoma.
Southwest Washington Auto Co., Chehalis, Wash.
Sportsmens' Trout, Game and Country Club, Seattle.
Schilling Manufacturing Company, Incorporated, Seattle .
Seattle Standard Engine Manufacturing Company, Seattle.
Spokane Texas Oil Company, Spokane.
Seattle Lucky Wednesday Mining Co. of America, Seattle.
Seattle Art Craft Studio, Seattle.
Seelye-Tanner Land Company, Spokane.
Security State Co., Palouse.
Seattle Rubber Co., Seattle.
Surf Mill & Boom Co., Hoquiam.
Silver Reef Mining Company, Spokane.
South Alaska Fish Company, Seattle.
Salmon Bay Sand and Gravel Company, Seattle.
Sixth Avenue Garage, Inc., Tacoma.
Spokane Auto Market, Spokane.
Sands Motors Company, Seattle.
Service Battery Company, Incorporated, Spokane.
Safety First Auto Switch Co., Inc., Seattle.
Spokane and Eastern Railway and Power Company, Spokane.
Seahurst Water Company, Seattle.
Standard Electric Company, The, Seattle.
Satsop Farm Dairy, Hoquiam.
Standard Salmon Packers, Inc., Seattle.
Sees-All Manufacturing Co., Seattle.
Shaw & Sons, Yakima.
Sligar, Chezum & Ford, Incorporated, Yakima.
Scott-Webster Co., Seattle.
Smith & Clifton, Seattle.
Service Investment Company, Yakima.
Shuart Shoe Company, Spokane.
Spirit Lake Railway and Power Company, Vancouver.
Seattle Warehouse Company, Seattle.
Servis Shingle Company, Hoquiam.
Shepard Lumber Company, Raymond.
Sunset Poultry Farms, Spokane.
Shearer Co., Inc., W. L., Toppenish.
Seattle Pattern & Model Works, Seattle.
Stetson & Co., Inc., L. F., Seattle.
Stone & Company, Inc., R J., Tonasket.
Show Shop, The, Seattle.
Seattle-Texas Oil Syndicate, Seattle.
Self Bailing Life Boat Company, Seattle.
Shepard Company, Inc., The, Seattle.
Seattle Sanipractorium, Seattle.
Standard Waterproofing Co., Inc, Seattle.
Sigsbee-Humphrey Pacific Company, Tacoma.
Standard Sales Company, Seattle.
Seaboard Securities Co., Seattle.
Spokane Concrete Pipe Company, Spokane.
Spokane International Base Ball Club, Spokane.
Sumpter Valley Smelting Company, Spokane.
Strand Amusement Company, Seattle.
Star Trading Co., Seattle.

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Silver King Mining Company, Seattle.
Skokomish Valley Telephone Company, Potlatch.
Society Stationery Shop, Seattle.
Spokane Aviation Company, Spokane.
Seattle Auto Exchange, Seattle.
Seattle Woodworking Company, Seattle.
Superior Brickfaced Tile Company, Seattle.
Seattle Pipeless Furnace and Manufacturing Company, Seattle.
Sumner Truck Garden Company, The, Tacoma.
Seattle Spar & Boom Co., Seattle.
Seattle Ramie Textile Corporation, Seattle.
Security Bank and Trust Company, The, Olympia.
Shannon Investment Company, Spokane.
Simplex Auto Signal Company, Inc., Tacoma.
Sant Vaporizing Manifold Company, Spokane.
Shady Nook Lumber Company, Bellingham.
Sprinkle Lumber Company, Sunnyside .
Sheldon Lumber & Shingle Company, Bellingham.
Sanford Friction Thresher Manufacturing Company, Centralia.
Spencer-Rossman Service Garage, Mount Vernon.
Seaboard Motors Co., Seattle.
Soule Shingle Co., Hoquiam.
Sanderson Safety Supply Co., The, Seattle.
Shadybrook Lumber Company, Lynden.
Seattle Asbestos Factory, Seattle.
Skagit Canning Co., Sedro Woolley.
Safety Oil & Gas Company, Spokane.
Spring Investment Company, Seattle.
Seattle Retail Credit Association, Seattle.
Smith Mercantile Company, F. S., Puyallup.
Sahlin Falls Lumber Company, Inc., Seattle.
Spokane-Carlsbad Oil Company, The, Spokane.
Seattle Dental Unit, Seattle.
Ship-By-Truck Terminal, Inc., Seattle.
Sunbeam Fruit & Produce Co., Yakima.
Standard Equipment Co., Seattle.
Sedro Woolley Printing Co., Sedro Woolley.
Savoy Taxicab and Touring Company, Seattle.
Security Garage Co., Seattle.
Spokane Valley State Bank, Millwood.
South Tacoma Athletic Association, Tacoma.
Seattle Abstract Company, Seattle.
St. John Anglo Milling Co., The, St. John.
Silver Canyon Mining Company, Seattle.
Spokane-Roundup Oil Company, The, Spokane.
Salley & Languille, Inc., Tacoma.
Sunset Veneer Company, Tacoma.
Slater & Dahl, Inc., Seattle.
Silex Products Company, Rosa.
Seattle Pacific Shipping and Trading Company, Seattle.
Snake River Granite Company, Clarkston.
Seattle Fur Dyeing and Tanning Company, Seattle.
Standard Tug and Barge Company, Seattle.
Savage Sales Company, The, Spokane.
Spokane Oil Company, Spokane.
Sherman & Pidwell, Inc., Seattle
Southwestern Washington Fur Company, Centralia.
Standard Machinery & Supply Company, Inc., Seattle.
Simplicity Motors Company, Seattle.
Seattle Coal Merchants' Credit Association, The, Seattle.
Seattle Salmon Exchange, Seattle.
Sands, Lewis E., Albion, N. Y.
Spreckels Savage Tire Company, The, San Diego, Calif
Stradivara Phonograph Company, Wilmington, Del.
Sherman Bros. Lumber Co., Yankton, Ore.
Sweet Sixteen Co., San Francisco, Calif.
2nd Northwestern Finance Corporation, Portland, Ore.
Sprouse-Reitz Co., Inc., Portland, Ore.
Stone & Webster, Inc., Massachussets.
Service Realty Company, Wilmington, Del.
Stollwerck Chocolate Company, Wilmington, Del.
Superior Log and Spar Company, Portland, Ore.
Syme Eagle & Co., Chicago, Ill.
Sherman County Light & Power Co., Portland, Ore.
Spokane Fixture Market, Spokane.
Sondergard Metallic Ink Co., Spokane.
Sayles Motor Company, Ellensburg.
Standard Knitting Company, Inc., Olympia.
Seattle Gas-O-Pep Mfg. Co., Seattle.
Spokane Rotary Engine Company, Spokane.
Standard Super-Heater Co., Tacoma.
Star Coal Company, Seattle.
Strong & Co., Inc., Clay A., Bellingham.

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South Prairie Lumber Co., Tacoma.
Scottish Building Association, Walla Walla.
Stationary House, Inc., The, Seattle.
Swannack Land and Live Stock Company, Lamont.
Silver Bay Packing Co., Seattle.
Stuart Company, W A., Tacoma.
Sound Crate & Box Co., Tacoma.
Scottish Rite Masonic Temple Association of Hoquiam, Washington, Hoquiam.
Smith-Reynolds Post No. 14, The American Legion, Vancouver.
Self Oiling Bearing Company, Walla Walla.
Seattle Master Plumbers & Heating Engineers Association, Seattle.
Superior Concrete Products Company, Seattle.
Seventh Church of Christ, Scientists of Seattle, Washington, Seattle.
Standard Monorail Corporation, Seattle.
Sellers & Spinner, Inc., Yakima.
Scandinavia Athletic Club, Aberdeen.
Standard Appliance Company, Seattle.
Siegmund Gold Mining Company, Tacoma.
Seattle Automotive Trades Association, Seattle.
Societa' Stella D'Italia No. 1, Renton.
Seattle-Osage Oil Company, Seattle.
Stovall-De Shane Manufacturing Company, Seattle.
Star Mining and Milling Company, The, Seattle.
Southwestern Peninsula Power Company, Seattle.
Salus Products Co., Inc., Seattle.
Sound Transit Company, Seattle.
Seattle-Northwestern Freight Lines, Seattle.
Seattle Trawl Fisheries Association, Inc., Seattle.
Smith & Halsley, Incorporated, Cashmere.
Scandia Seattle Trading Company, Seattle.
St. Germain Bakery, Seattle.
Stuart Company, Inc., The, Seattle.
Skagit Garage, Mt. Vernon.

T

Twisp Roller Mills & Power Company, Inc., Twisp.
Tacoma Gas and Fuel Company, Wilmington, Del.
Tacoma Inter-City Auto Freight Co., Tacoma.
Thorlakson & Company, G. B., Seattle.
Thomas Economy Plowshare Co., Spokane.
Treasure Mines Co., Spokane.
Taylor & Company, Inc., R. L., Seattle.
Townsend Launch and Ferry Company, Port Townsend.
Trans-Pacific Motor Company, Seattle.
Triangle Electric Company, Seattle.
Trades Union Savings and Loan Association, Seattle.
Tacoma Rochdale Union, Tacoma.
Triangle Development Company, Union Gap.
Tipton's Cash Store, Incorporated, Lind.
Tolt River Lumber Company, Seattle.
Triangle Tours Company, Seattle.
Thompson-Duddy & Robinson Company, Grandview.
Texas Seattle Oil Company, The, Seattle.
Tisher High Speed Flange Oiler Co., Inc., Seattle.
Terrell and Terrell, Inc., Seattle.
Tacoma Motors Corporation, Tacoma.
Thompson Wrench Co., Seattle.
Timber Valley Lumber and Box Company, Timber Valley.
Tacoma Yochiyen, The, Tacoma.
Tacoma Auto Sales Co., Inc., Tacoma.
Tacoma Star Window Cleaning Company, Tacoma.
Tieton State Bank, Tieton.
Toppenish Accessory & Tire Co., Inc., Toppenish.
Toppenish Elevator Company, Toppenish.
Tenant-Dash, Inc., Yakima.
Tow Patent Development Company, Kirkland.
Times Square Auto Supply Co., Jersey City, N. J.
Thrall Storage Company, Ellensburg.
Temple Building Corporation, The, Port Angeles.
Tupper Manufacturing Company, Seattle.
Toppenish Feeder Company, Toppenish.
Tumwater Lumber Mills Co., Tumwater.
Tampico Coal Company, Yakima.
Taylor Lumber Co., C. A., Kelso.
Tono Mill Co., Centralia.
Tosch Manufacturing Company, Cashmere.
Tyler-Ledbetter Motor Car Co., Seattle.
Tip Top Mining Company, The, Spokane.
Tacoma Auto Electric Company, Tacoma.
Taholah Oil Company, Seattle.
Twedmont Mining and Milling Company, Republic.
Tacoma Tidende Publishing Co., Tacoma.

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Totem Lumber Company, Seattle.
Tunk Valley Box and Lumber Company, Synarep.
Tacoma Gun Store, Inc., The, Tacoma.
Tire and Tube Protection Manufacturing Co., Seattle.
Tvete & Sons, K. K., Seattle.
Terminal Stevedoring & Constructing Co., Inc., Tacoma.
Twigg Auto and Electric Supply Company, Waterville.
Tono Lumber Company, Tono.
Tangent Oil Company, Seattle.
Tacoma Oil Promotion Syndicate, Tacoma.
Toledo Garage and Land Company, Toledo.
Truck Tire Co., Seattle.
Territory Fish and Packing Company, Seattle.
Ten Point Oil Company, The, Spokane.
Thayer Motor Company, Inc., B. A., Okanogan.
Tacoma Realty & Building Co., Tacoma.
Tesack Benson Company, Seattle.
Tacoma Merchants Exchange, Tacoma.
Tex Rickard Grays Harbor Oil Company, Seattle.
Trans Ocean Trading Company, Inc., Seattle.
Toppenish Jewelry Company, Toppenish.
Tacoma Lumbermen's Club, Tacoma.
Theatre Equipment Company, Inc., The, Seattle.
Tuluksak Gold Mining Company, Seattle.
Tire Equipment Company, Seattle.
Triangle Storage Battery Company, Seattle.
Tiger Mining Company, Spokane.
Tedford & Co., R. A., Wenatchee.
Triangle Cattle Company, Spokane.
Timesaver Sales Corporation, Seattle.
Thorp Lumber Mills, Thorp.
Triangle Tire Co., Inc., Seattle.
Terminal Storage and Distribution Company, Seattle.
Toppenish Masonic Building Association, Toppenish.
Tomford Tire Company, Seattle.
Tire Exchange, Inc., Everett.
T & S Logging Company, Enumclaw.
Twitchell Automotive Company, The, Spokane.
Thompson Ford Lumber Company, Kelso.
Texas Syndicate Oil Company, Kennewick.
Thomas & Company, Inc., Seattle.
Texas-Washington Oil Company, Raymond.
Typewriter Service Company, The, Everett.
Thrift Mining Company, The, Seattle.
Treasure Mountain Mining Company, Spokane.
Tokutaki Co., Ltd., Seattle.
Tacoma Wood Products Co., Tacoma.
Tacoma Baseball Club, Tacoma.
Twin City Fuel Company, Inc., Chehalis.
Taro Company, Everett.
Tacoma Box & Lumber Company, Tacoma.
Tri-State Fruit Products Company, Spokane.
Taylor-Lacey Hospital, Auburn.
Tillicum Lumber Company, Tacoma.
Tandy Ditch Company, Peshastin.
Tidewater Oil Company of Washington, Seattle.
T. B. H. Co., Inc., Seattle.
Tacoma Lumber and Manufacturing Co., Tacoma.
Tabor Coal Mining Co., Spokane.
Trowbridge Farm Supply Company, Snohomish.
Texas-Washington Oil & Refining Company, Phoenix, Arizona.
Traung Label and Lithograph Company, Incorporated, San Francisco, Calif.
Tregoning Mfg. Co., Seattle.
Three Bears, Inc., The, Seattle.
Tacoma Radium Society, Tacoma.
Tolsma Belting Company, Seattle.
Tacoma Fish & Packing Company, Tacoma.
Trouble Finding Spark Plug Company, Spokane.
Terrace Heights Fruit Growers, Incorporated, Yakima.
Thompson Rubber Company, Tacoma.
Trenbath & Gascoigne, Inc., Kennewick.
Twodot Fertilizer Company, Seattle.
Tilton River Bituminous Coal Co., Tacoma.
Tribble Development Company, Seattle.
Tau Delta Sigma Fraternity, Walla Walla.
Timesaver Abrasive Sales Corporation, Seattle.

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Upton-Lloyd Manufacturing Co., Seattle.
U. S. Transfer & Storage Company of Seattle, Seattle.
Universal Electric Company, Spokane.
Union Cooperative Society of Auburn, Washington, Auburn.

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Universal Ship Mortgage Company, Seattle.
United Import & Export Company, Seattle.
U. S. Food Product Company, Seattle.
United Finance Company, Seattle.
Unicord Tire Company, Seattle.
United Parcel Service, Seattle.
U. S. Motor Tire Co., Spokane.
U-We-Serve Auto Repair Co., Seattle.
University Garage Company, Seattle.
United Timber Company, Bellingham.
Usona Manufacturing Company, Seattle.
University Construction Company, Seattle.
Universal Rotary Steam Engine Company, Seattle.
Union Tailors, Seattle.
Union Bridge Company, Portland, Oregon.
Universal Lubricating Co., Seattle.
Unita Oil Company, Spokane.
Universal Tractor Attachment Company, Seattle.
Union Co-operative Association, Bremerton.
Umbrella Camp Stove Co., Mt. Vernon.
Universal Phonograph Company, Seattle.
Union Grain Company, Endicott.
Union Pacific Petroleum Company of Washington, Seattle.
Union Labor Club, Vancouver.
Uchida Trading Company, Kobe, Japan.
United Artists Corporation, Wilmington, Del.
United Pork Products Company, Yakima.
United Bakeries, Seattle.
Union Cash Store of Vancouver, Washington, Vancouver.
Utopian Sweets Company, Seattle.
Underwood Lumber & Box Co., White Salmon.
Union Steam Laundry of Tacoma, Tacoma.
Union Trust Company of Walla Walla, Walla Walla.
Universal Window Cleaning Company, Tacoma.
University Blouse Shop, Seattle.
United Diesel Engine Co., Seattle.
Uncle Corporation, Steilacoom.
Union State Bank of Wapato, Wapato.
Unit Auto Mfg. Co., The, Seattle.
University Shoe Co., Inc., Seattle.
"University Donut," The, Tacoma.
United Steel Boiler and Radiator., Co Seattle.
Universal Dentists, Yakima.
Union Supply Company, Seattle.
U. S. Mercantile Company, Vancouver, Wn.
United Meat Company, Aberdeen.
Usona Oil & Gas Co., Spokane.
United Tire Stores, Incorporated, of Walla Walla, Washington, Walla Walla.
Union Pork Products Co., Yakima.
United Machine Works, Inc., Bellingham.
United States Hydro-Carbon Gas Company, Chehalis.
United Auto Sales Corporation, Vancouver.
United Tours Company, Inc., Seattle.
Unit Mill Company, Seattle.
United Business Corporation of America, Seattle.
U. S. Auto Parts & Mfg. Co., Spokane.
Universal Steamship & Barge Co., Seattle.
U. S. Automotive Supply Co., Seattle.
Universal Sanitary Disinfectant Company, Seattle.
U. S. Potash-Nitrate Company, Seattle.
Ullin Process, Inc., Seattle.
Upper Sound Grange Warehouse of Vaughn, The, Vaughn.
U. S. Machine & Engineering Company, Tacoma.
United Cloak and Suit Co., Inc., Seattle.
U. S. Motors Co., Spokane.
Union Taxicab & Messenger Co., Inc., Seattle.
United States Investment Corporation, Limited, Edinburgh, Scotland.
U. S. Flexible Metallic Tubing Company, Los Angeles, Calif.
Union Stage Lines Association, Seattle.
Union Coal Company, Spokane.
United Timber and Lumber Company, Seattle.
Unique Advertising and Manufacturing Company, Sunnyside.
United States Accessories and Sales Co., Seattle.
Union Homestead No. 319, Brotherhood of American Yeoman, Port Townsend.
Ursino Road-Bed Surfacing Co., Seattle.
Union Theatre Company, Bremerton.

V

Victory Coal Mining Co., Centralia.
Vaporizing Primer Manufacturing Company, Seattle.
Vencedor Packing Company, Seattle.
Victory Oil Syndicate, Tacoma.

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Vesta Shingle Company, Montesano.
Van Siclen Apartments, Inc., Seattle.
Vencedor Rubber Company, Seattle.
Van Gundy-Emerson Company, The, Oakesdale.
Valley Mutual Laundry, Kent.
Victor Earle Music & Art Co., Chehalis.
Victory Manufacturing-Sales Co., Spokane.
Victory Motor Car Company, Seattle.
Veneer and Box Company, Seattle.
Vancouver Manufacturing Company, Vancouver, Wash.
Valley Title Company, Inc., Wenatchee.
Victory Patents Co., Spokane.
Vollmer Clearwater Company, Limited, The, Lewiston, Idaho.
Victory Theatre Co., Seattle.
Viereck Company, The, Bremerton.
Veenol Chemical Company, Tacoma.
Vancouver Sand and Gravel Company, Inc., Vancouver, Wash.
Vit-O-Net Mfg. Co., Seattle.
Victory Mining Company, Inc., Vancouver.
Vivian Theatres Corporation, Seattle.
Veteran Publishing Company, Seattle.
Vending Machine Corporation, Seattle.
Valley Home Lumber Company, Bellingham.
Vaudephone Corporation, Seattle.
Vulcan Oil and Gas Company, Seattle.
Victor Hog Co., Seattle.
Victory Rubber Company, Seattle.
Valley Pharmacy, Yakima.
Veterans Athletic Association, Seattle.
Vancouver Savings & Loan Association, Vancouver.
Valverde Mining Company, Darrington.
Valley Bakery, The, Wenatchee.
Vanderbilt Motor Company, Seattle.
Virginia Mason Hospital, Inc., Seattle.
Valley Gem Farms, Arlington.
Vashon Island Realty Company, Tacoma.
Vail Construction Company, Bremerton.
Victory Pump Company, Yakima.
Valley Cedar Company, Spokane.
Vincent Company, F. G., Aberdeen.
Valley Logging Company, Chimacum.
Vivis Manufacturing Company, Seattle.
Valleyford Produce & Storage Company, Valleyford.
Veno Company, Spokane.
Veenonite Auto Painting Company, Tacoma.
Vera Irrigation Company, Spokane.
Vancouver Dock & Stevedoring Company, Vancouver.
Vancouver Woolen Mills, Portland, Ore.
Vancouver Blacksmith and Machine Works, Vancouver.
Valley Produce Company, Yakima.
Vancouver Creamery Company, Vancouver.
Veterans Republican Club of Washington, The, Seattle.
Vegetable Oil Products Company, Seattle.

## W

Woodruff-Boyce Seed Company, Seattle.
Western Forwarding & Weighing Co., Seattle.
Walla Walla Oil Contracting Company, Walla Walla.
Wilcox Lumber and Logging Company, Hylebos.
West Coast Machinery Company, Inc., Seattle.
Wood-Knight Logging Company, Bellingham.
Western States Carbonic Machinery Corporation, Seattle.
Washington Spar Works, Seattle.
Washington Wood Ship Builders' Association, Seattle.
Willett & Co., O. L., Seattle.
Wallis & Company, G., Tacoma.
Whonn Manufacturing Company, The, Seattle.
Wakefield Electric Water Co., Spokane.
West Manufacturing Company, Seattle.
Western Pacific Securities Company, Seattle.
Weeks & Co., H. F., Renton.
Wenatchee Iron Works, Wenatchee.
West Coast Exporting Company, Seattle.
World Trading Company, Seattle.
Wood Staveless Barrell Company, Tacoma.
Webb Kitchen & Co., J., Seattle.
White-Dromey Co., Seattle.
Wells Lumber Company, H. G., Seattle.
Western Rolling Mill Corporation, Tacoma.
Woodward Theatre Company, Spokane.
Wenatchee River Boom Company, Spokane.

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Washington Seed Wheat Co.. Spokane.
Western Industrial Chemical Company, Inc., Everett.
Walsh Construction Company, Seattle.
Water Proof Oil Products Company, Seattle.
Washington Land and Livestock Company, Seattle.
Washington Corporation Record Co., Seattle.
Whatcom County Power & Light Company, Bellingham.
Wise Nut Company, Seattle.
Wyomont Oil and Gas Company, Spokane.
Western Discount Company, Everett.
Wenatchee Red Apple Co., Spokane.
Western Truck & Trailer Co., Seattle.
Western Manganese Bronze Co., The, Seattle.
Welch Mfg. Co., The J. C., Tacoma.
White River Gardens, Inc., Seattle.
White Bluffs Motor Company, White Bluffs.
Washington Box and Manufacturing Company, Castle Rock.
William H. Horsley Company, The, Seattle.
Western Paper Goods Co., Seattle.
Wapato Motor Co., Inc., Wapato.
Winner Oil Company, Seattle.
Warwick Company, Tacoma.
Western Motors Company, Tacoma.
Western Sportsmen's Publishing Company, Seattle.
Wakefield & Co., Seattle.
White Bluffs Warehouse Co., White Bluffs.
Welch's Market, Spokane.
Washington Mutual Investment Co., Seattle.
West-Scanlon Timber Company, Yacolt.
Western Bakeries, Inc., Seattle.
Woods Cafe, Inc., Seattle.
Western Freeman Publishing Company, Seattle.
Williams Valley Cemetery Association, Williams Valley Precinct.
Waldport Oil Company, Tacoma.
Washington Drugless Sanipractorium, Spokane.
Washington Sheep Corporation, Seattle.
Washington Water Power Employes' Aid Association, Spokane.
West-Coast Granite Company, Everett.
Western Fruit & Produce Co., Yakima.
Whatcom County Dairymen's Association, Bellingham.
White Swan Auto Co., Inc., White Swan.
White Shoe Company, Seattle.
Worden Company, W. H., Seattle.
Washington Motor Equipment Company, Walla Walla.
Walla Walla Tool and Wrench Co., Walla Walla.
Waneta Power Company, Lim., Nelson, B. C.
Western Coke and Collieries, Inc., Massachusetts.
Washington Liquid Gas Company, Great Falls, Montana.
Western Workmen's Publishing Company, Astoria, Oregon.
West Coast Automobile Club, Seattle.
West Sound Warehouse Company, Seattle.
Western Mercantile Company, Inc., Lynden.
Wells Mining and Development Co., Tacoma.
Western Wall Board Company, Seattle.
Wilson-Dunbar Chafing Iron & Slack Adjusting Co., Seattle.
Whitestone Land Settlement Agency, The, Tonasket.
Waugh's Men's Store, Aberdeen.
Workingmen's Club, Seattle.
Western Petroleum Company, Seattle.
Windsor Garage, Inc., Seattle.
Western Poster Company of Seattle, Seattle.
Wiegel Investment Company, Tacoma.
Washington Sanipractorium, Spokane.
Winona Warehouse and Grain Company, Colfax.
Wagner Company, F. W., Sunnyside.
Western Washington Land & Irrigation Co., Seattle.
Washington Building Products Company, Seattle.
Wapato Implement Co., Wapato.
William Leon Burglar and Robber Trap Company, The, Seattle.
Washington State Logging Company, Seattle.
Whipple Manufacturing Company, Bellingham.
Washington Sheep & Land Company, Tekoa.
Wenatchee Automobile Company, Wenatchee.
Wallace & Fredd, Inc., Seattle.
Western Road Machinery and Manufacturing Company, Seattle.
Western Gas-Electric Truck Mfg. Co., Seattle.
Wallace Falls Timber Company, Everett.
Wright Transportation Company, Mt. Vernon.
Washington State Scrap Iron Dealers Association, The, Seattle.
Wicks Tire Sales Corporation, The, Seattle.
Western Safety Service, Seattle.
Whale Bay Mining Company, Seattle.
Woods Creek Lumber Company, Snohomish.

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Woodcork Company of America, The, Seattle.
Washington Soap Company, Tacoma.
Weeks-Howe Co., Seattle.
Weller Estate, Incorporated, Waitsburg.
White Bank Silica Co., Everett.
Walla Walla Concrete Pipe Company, The, Walla Walla.
White Stone Mining Co., Spokane.
Wire Automobile and Repair Company, Tacoma.
Washington Trustee & Development Company, Seattle.
Western States Manufacturing Company, Tacoma.
West Coast Dry Kiln Company, Seattle.
Weaver Investment Company, Sprague.
Washington Belting & Rubber Company, Tacoma.
Washington Cooperage & Packing Co., Seattle.
William Holt Estate, Inc., Seattle.
Western Wood By-Products Company, Seattle.
Western Canadian Theatre Company, Seattle.
Wholesalers' Association of Tacoma, Tacoma.
Wauna Lake Club, Wauna Lake.
Washington Growers Packing Corporation, Vancouver, Wn.
Wall & Wall Motor Company, Inc., Auburn.
Winford Manufacturing Company, Seattle.
West Side Auto Company, Mount Vernon.
Wenatchee Auto Electric Co., Wenatchee.
Wapato Construction Company, Yakima.
Weyerhaeuser Sales Company, Spokane.
Washington State Bank of Port Angeles, Port Angeles.
Welcome Inn Confectionery, Spokane.
Wenatchee Valley Bank, Wenatchee.
Webb Logging & Timber Company, Seattle.
Walla Walla Golf Association, Walla Walla.
Waterfront Garage Company, Seattle.
Woodland Park Ave. Garage, Inc., Seattle.
Western Land and Irrigation Company, Seattle.
Wilcken-Schenck Co., Inc., Seattle.
White-Way Co., Seattle.
Western Wood Pipe Publicity Bureau, Seattle.
Wood Pipe Export Company, The, Seattle.
Wotton-McKinney, Inc., Olympia.
William M. Rafter Company, Edison.
Walker & Reese, Inc., Seattle.
Washington Pole & Post Co., Everett.
Western Printing Company, Seattle.
Washington Farm Land Company, The, Spokane.
Western Cedar Co., Anacortes.
World Finance Company, Seattle.
Western Terminal Elevator Company, Spokane.
Westlake Dairy, Inc., Seattle.
White Building Barber Shop, Seattle.
Washington Retail Clothiers' Association, The, Seattle.
Wapato Meat Company, Wapato.
Weber & Ritter Company, Incorporated, Sumner.
Wenatchee-Okanogan Warehousing Company, Wenatchee.
Washington Motors Company, Colfax.
Washington Wall Board Manufacturing Company, The, Seattle
Western Supply and Brokerage Co., Spokane.
Western Oil and Refining Company, Seattle.
Wootten Construction Company, Seattle.
Whitacre, Mattson, Griggs & Janes Corporation, Tacoma.
Washington Consumers' Association, Seattle.
Worthy Creek Shingle Co., Everett.
"Westlake Donut," The, Tacoma.
Wedgewood Mfg. Co., Seattle.
William E. Shase Company of Yakima, Yakima.
Warren Timber Company, Raymond.
Williams-Lowe Tire Company, Seattle.
Winlock Investment Co., Winlock.
Wenatchee Printing Company, Wenatchee.
Willapa Valley Products Association, Menlo.
Washington Motor Truck Corporation, Seattle.
Washington Auto Top Company, Seattle.
Western Refining Company, Seattle.
West States Sales Company, Seattle.
Wenatchee Auto Supply Company, Wenatchee.
Watkins Appliance Company, Inc., Seattle.
Willapa Valley Growers & Canning Association, Raymond.
Wenatchee Fruit & Warehouse Co., Peshastin.
White & Williams Investment Co., Yakima.
White Bluffs Farms, Inc., White Bluffs.
White Pine Products Co., Spokane.
Wenatchee Gun Club, Wenatchee.
White & Williams Co., Inc., Yakima.
Western Grain & Seed Company, Pasco.

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Woods Music Co., Seattle.
Walla Walla Fruit Growers, Incorporated, College Place.
Willapa Aircraft Manufacturing Company, Raymond.
Wells Specialty Co., Inc., Tacoma.
Watts Excavator Company, Vancouver.
Washington Markets Co., Seattle.
Wolter Auto Signal Company, Everett.
Washington Concrete Steel Co., Seattle.
Washington State Retailers' Association, Spokane.
Wiseman-Spencer-Jacklett, Inc., Yakima.
Wicks Tire and Ramie Corporation, Seattle.
Wenatchee Plumbing Company, Wenatchee.
Wenatchee Novelty Planing Mill Company, Wenatchee.
Wenatchee Bottling Works, Wenatchee.
Western Appliance Manufacturing Company, Seattle.
Western Aeroplane Company, Seattle.
Washington Motor & Farm Machinery Company, Tacoma.
Williams Lake Lumber Co., Colville.
Wild Rose Shingle Company, Skamokawa.
Western Rubber Sales Company, Tacoma.
Wenatchee Department Store, The, Wenatchee.
Wilde Motor Car Co., Inc., Vancouver.
Washington City Dock Company, Portland, Ore.
Wood Estate Company, San Anselmo, Calif.
Wills & Sons, Limited, George, London, England
Wallingford Co., W. H., Portland, Ore.
Western Steel Construction Company, Sioux Falls, S. D.
West Coast Loan & Investment Company of Seattle, Seattle.
Willapa Oil & Refining Co., Inc., Seattle.
Wonder Wheel Disc Co., Seattle.
Winlock Construction Co., Winlock.
Washington Shale Oil & Products Co., Seattle.
Weimer Box Machine Company, Seattle.
Western Auto Sales Company, Auburn.
White Center Mercantile Co., Seattle.
Whitstram Community Church, Whitstram.
Washington Wheat Growers Association, Spokane.
Waverly Automobile Company, Waverly.
Wallace Equipment Company, Seattle.
Winnetou Shipping Company, Seattle.
Western Beverage Mixer and Manufacturing Company, The, Centralia.
Whatcom Co-operative Oil Company, Bellingham.
Western Theatre Equipment Company, Billings, Mont.
White Logging Company, W. B., Seattle.
Willapa Harbor Mutual Savings & Loan Association, South Bend.
Wilson Lumber Company, W. Ed., Seattle.
Warn & Winston Co., Spokane.
Winton-Rosenberry Company, Spokane.
Willapa Harbor Aero Manufacturing Co., South Bend.
Washington-California Mining Co., Tacoma.
Western American Company, Seattle.
Washington-Ohio Gas and Oil Company, Seattle.
Washington Hay Growers Association, Toppenish.
Wenatchee Heights Water Company, Wenatchee.
Wenatchee Chewawa Land Company, Wenatchee.
Wenatchee Southern Railway Company, Wenatchee.
Wicks Investment Corporation, Kent.
Welbon Bros. Lumber Co., Snohomish.
Wallace Company, Oliver G., Seattle.
Williams, Inc., A. D., Seattle.
Western Marine Finance Corporation, Seattle.

Y

Yakima Milling Company, Yakima.
Yellow Pine Box & Lumber Company, Entiat.
Yakima Valley Potato Growers' Association, Toppenish.
Yuba Sales Company (Incorporated), The, Spokane.
Yakima Tire Service Co., Yakima.
Yakima Country Club Holding Company, Yakima.
Yeaman, Inc., J. M. & G. H., Seattle.
Yakima Transfer & Storage Company, Yakima.
Yakima Automobile Body Company, Yakima.
Yuen Chong Co., Yakima.
Youngstown Steel Products Company, Youngstown, Ohio.
Yakima Farmer Publishing Co., Yakima.
Yuma Gold Mining Company of Washington, Seattle.
Yakima Motor Co., Yakima.
Yates Co., The Thos R., Seattle.
Yakima Aviation Company, Yakima.
Yakima Milk Products Co., Yakima.
Yakima Valley Loan & Investment Company, Yakima.
Yakima Amusement Co., Seattle.

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Youens Dry Goods Company, Bremerton.
Yakima Mercantile Company, Yakima.
Yakima Securities Company, Inc., Yakima.
Yakima Builders, Inc., Yakima.
Yuncker-Pacific Company, Incorporated, Tacoma.
Yakima Valley Implement Co., Yakima.
Your Candy Company, Seattle.
Yakima Orchard Company, Yakima.
Yick Kong Corporation, Seattle.
Yakima Braves Baseball Club, Yakima.
Yakima Public Market Company, Yakima.
Yuba Products Company, San Francisco, Calif.
Yakima Valley Dairymen's Association, Sunnyside.
Yakima Apple Depot, Tacoma.
Yoghurt Company, Inc., Bellingham.
Young and Co., B. C., Bellingham.
Your Transportation Lines, Inc., Seattle.
Young Iron Works, Seattle.

Z

Ziv's Shoe & Clothing Co., Spokane.
Zillah State Bank, Zillah.
Zwang & Wurzburg, Inc., Marcus.
Zerwekh Fruit and Orchard Co., The, Hanford.
Zeta Phi Epsilon of Whitman College, Walla Walla.

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## LIST OF COMPANIES STRICKEN FROM RECORD SINCE LAST REPORT ON JULY 1, 1919, FOR FAILURE TO PAY ANNUAL LICENSE FEE.

### A

8563. Aberdeen Manufacturing Company, Aberdeen.
23736. Aberdeen Realty Syndicate, Aberdeen.
34494. Acme Ice Cream Co., Everett.
35485. Acme Oil Company, Seattle.
40079. Acme Trading Company, Seattle.
29236. Addison-Hill Lumber Company, Tacoma.
38293. Agnew-Copping Realty & Investment Company, Centralia.
39747. Air Trap Non-Refillable Bottle Company, Tacoma.
38139. Alcides Mining Company, Spokane.
39951. Alaska Clam and Salmon Packers, Seattle.
40409. Alaska & Continental Fisheries, Seattle.
5346. Alaska Fishermen's Packing Company, Chicago, Illinois.
39916. Alaska Gasoline Oil Company, Seattle.
24490. Alaska Salvage & Dredging Co., Seattle.
40067. Alaska Seaboard Copper Company, Seattle.
29489. Alaska Tidewater Copper Company, Seattle.
40285. Alaska Willow Creek Mining Company, Seattle.
28587. Alaska and Yakima Investment Company, Yakima.
39961. Alki Trading Company, Seattle.
26896. Allyn-Hill Company, Tacoma.
26197. Allen Spring Company, Seattle.
33737. Alpha-Swayne Company, Seattle.
32549. Alvord Automatic Machine Co., Seattle.
40519. Amargosa Copper Company, Spokane.
40266. Ameer Investment Company, Tacoma.
39624. American-British Commercial Co., Seattle.
39536. American British Columbia Mines Company, Seattle.
40767. American Bus Co., Des Moines.
41148. American Canadian Mining Company, Seattle.
36012. American Convertible Car Company, Tacoma.
38611. American Iron and Steel Alloy Company, Seattle.
39882. American Kelp and Chemical Industry, Inc., Seattle.
36954. American Peroxide Company, Incorporated, Seattle.
39906. American Pie Flake Company, Seattle.
39965. American Playhouse and Toy Company, Seattle.
33801. American Puncture Proof Tire Company, Seattle.
37269. American Ramie Textile Company, Seattle.
34856. American Tellurian Manufacturing Company, Seattle.
38920. Andrews-Phillips Company, Seattle.
39627. Anderson Container Co., Tacoma.
39922. Angeles-Marshall Auto Co., Inc., Seattle.
35956. Angeles Stevedoring Company, Port Angeles.
40911. Angelus Carbon Company, Seattle.
40766. Anhydrous Mines Company, Vancouver.
39878. Antionette Company, Seattle.
38327. Anylite Electric Regulator Company, Walla Walla.
9096. Apollo Consolidated Gold Mining Company, Republic.
38664. Arabian Koymyss Co., Seattle.
41015. Arctic Sea Products Company, Seattle.
34568. Auburn Ice & Cold Storage Company, Auburn.
40476. Auto Theft Prevention Co., Seattle.
39375. Automatic Auxiliary Air Valve Company, Seattle.
36892. Automatic Cooler Company, Inc., Seattle.
36590. Automatic Current Motor Co., Spokane.
39550. Autometric Ware Company, Seattle.
39869. Automatic Window Screen Mfg. Co., Seattle.

### B

39565. B. H. M. Lumber Company, Seattle.
40400. B. C. Shingle Company, Seattle.
31792. Badger State Land Company, Seattle.
21953. Bank of Ralston, Ralston.
40611. Batten Saw Company. Seattle.
38329. Bay Gold and Copper Mining Company, Seattle.
39505. Beamish Interlocking Rail Fastener Company, Seattle.
34640. Beardslee-Graham Show Case Company, Seattle.
39723. Beardslee Slough Boom Company, Ocosta.
39392. Bear Track Silver Mining Company, Clayton.
13670. Bear Valley Mining Company, Seattle.
25861. Beaver Lumber Company, Limited, Spokane.
40826. Bell Transportation Company, Cosmopolis.
39341. Beluga Whaling and Fisheries Company, Inc., Seattle.
35254. Bellingham Eilers Music House, Bellingham.
30543. Bellingham, Mt. Baker and Spokane Railway Company, Bellingham.
18580. Ben Hur Mining and Milling Company, Spokane.

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15996. Benton Water Company, Kennewick.
40433. Benvenieu Mining and Milling Co., Spokane.
19026. Bergeson Mining, Smelting & Trading Company, Silvana.
35657. Berlin-McNitt Company, Inc., Centralia.
41033. Berlin Mining Company, Spokane.
40867. Berners Mining Company, Tacoma.
41049. Bethlehem Copper Company, Ltd., Spokane.
41036. Bickel Investment Company, Seattle.
40957. Big Basin Oil Company, Spokane.
41173. Big Bend Mining, Milling and Royalty Company, Davenport.
39600. Big Buck Mining and Milling Company, Seattle.
40209. Big Fir Lumber Company, Oakville.
40620. Big 3 Shoe Co., Inc., Seattle.
36590. Bixby Realty Company, Limited, Seattle.
39733. Black Diamond Mining and Milling Company, Davenport.
39153. Black Prince Mining Company, Seattle.
30183. Blossom-Green Lumber Company, Seattle.
39782. Bluebird, The, Seattle.
36536. Blue Bird Candy Company, Seattle.
37403. Bock, Beals & Bird, Inc., Seattle.
39854. Boise Baisin Mining & Milling Co., Seattle.
21860. Bolo Investment Company, Spokane.
40090. Bondurant Company, Seattle.
3351. Booth-Whittlesey-Hanford Abstract Company, Seattle.
40025. Bremerton Mill Company of Bremerton, Washington, Bremerton.
20669. Brewster Realty Company, Brewster (or Seattle).
39486. Bridgeford Mining and Machinery Co., Spokane.
38922. Brinnin Logging Company, Seattle.
40615. British American Copper Mining & Smelting Corporation, Seattle.
40778. British-American Timber Company, Port Angeles.
4575-F. British-Columbia Copper Company, Limited, New York City.
21846. Broad Street Investment Company, Seattle.
35010. Brooklyn Dairy Co., Seattle.
41072. Brown Bear Mining Company, Wilbur.
22232. Buckeye Realty Company of Tacoma, Washington, Tacoma.
32900. Buena District Fruit Growers' Association, Buena.
40998. Bullion Gold Mines Company, Tacoma
1514-F. Bunker Hill Mining and Smelting Company, Augusta, Maine.
34434. Burbank Lumber Co., Cheney.
41060. Burnett Manufacturing Company, Seattle.
5494-F. Burrell Engineering and Construction Company, Chicago, Illinois.
12588. Burrows Company, The C. E., Aberdeen.
30205. Bushnell Company, G. M., Olympia.
4517-F. Business Property Securities Company, Hartford, Conn.
32626. Busy Bee Mercantile Co., Inc., Spokane.

C

32405. C. O. D. Market, Yakima.
38419. Cady Pass Mining and Milling Company, Leavenworth.
35765. California Oil Company of Washington, Elma.
28350. Cammack Neckwear Company, Seattle.
40366. Campbell-Ridgway Company, Spokane.
41095. Canadian Electric Gun Company, Seattle.
39395. Cantwell Manufacturing Company, Seattle.
35086. Capital City Iron Works, Olympia.
29484. Capital Investment Company, Seattle.
38016. Capitol Publishing Company, Olympia.
40720. Cardinal Copper Mines Company, Spokane.
40370. Carmichael Safety Appliance Company, Seattle.
40175. Carrigan Fire Alarm and Sprinkler Company, Seattle.
38594. Car Wheel Lock Company, Inc., Seattle.
5880. Cascadia Mining and Development Company, Toledo.
17513. Case Shingle Company, Raymond.
35449. Casino Theatre Company, Spokane.
15413. Cascade Gas and Electric Fixture Company, Seattle.
41298. Cascade Log & Lumber Company, Tacoma.
40076. Cascade Paper Company, Tacoma.
39506. Cat-Nak Manufacturing Company, Inc., Seattle.
39292. Cavers-Johnson Company, Spokane.
19215. Cedar River Boom Company, Raymond.
19379. Cedar River Mill Company, Seattle.
40229. Cereal Drink Company, Tacoma.
3006. Central Bank and Trust Company, Spokane.
27174. Central Oregon Improvement Co., Seattle.
27012. Central Realty Company, Seattle.
36350. Central Theatre Company, Centralia.
23236. Central Trading Co., Omak.
39855. Chain Drug Company, Incorporated, Charleston.
41137. Chalmers Rutherford, Seattle.
40224. Chamberlen Manufacturing Company, Spokane.
34913. Champion Consolidated Mines Co., Spokane.

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40210. Champion Gas Maker Co., Seattle.
40489. Chas. W. Goodman & Company, Seattle.
29521. Chee Lumber Company, Vancouver.
27646. Chesaw Fair Association, Chesaw.
30725. Chehalis County Fair Association, Aberdeen.
10886. Chelan Auditorium Association, Chelan.
34420. Chelan Realty Company, Chelan.
40391. Chief Seattle Film Company, Seattle.
21908. Chinook and Bear River Logging Company, Chinook.
27569. Chippewa Lumber Company, Seattle.
39859. Chloride Hill Mining Company, Spokane.
36798. Christian Brothers, Inc., Port Stanley.
37909. City Contracting Company, Seattle.
33576. Clampitt Lumber Company, Walla Walla.
3804-F. Clark Brothers Company, Belmont, New York.
29031. Clark Company, T. F., Seattle.
39612. Clark Fuel Co., Seattle.
27834. Clarkston Irrigation Association, Clarkston.
9369. Clarkston Water Works, Clarkston.
39987. Clear Lumber Company, Aberdeen.
39703. Cleaves Drug Co., Seattle.
40407. Coast Copper Holding & Mining Company, Ltd., Spokane.
40688. Coen Investment Company, Seattle.
32340. Coit Land Co., C. W., Seattle.
39440. Coeur d'Alene Atlas Mining Co., Spokane.
40332. Cour d'Alene Copper Mining Company, Spokane.
40668. Coleman-Sherman Investment Company, Spokane.
40406. Cole Motor Company, Seattle.
26624. Colfax Investment Company, Colfax.
39262. Colfax Tire Shop, Colfax.
33715. Colonial Fruit Company, Spokane.
38701. Color Music Company, Seattle.
41016. Colossal Mines Exploration Company, Spokane.
39409. Colossus Mining Company, Spokane.
40901. Columbian Publishing Company, Vancouver.
40245. Columbia River Mining & Development Co., Spokane.
41158. Columbia Theatre Corporation, Wenatchee.
39533. Columbia-Turk Copper Company, Spokane.
34421. Coman Brothers Investment Company, Seattle.
40698. Community Buyers Association, Seattle.
40052. Commercial Patents Company, Spokane.
41021. Commonwealth Bldg. & Realty Co., Inc., Tacoma.
39485. Condon and Schilplin, Inc., Seattle.
40466. Continental Securities Company, Seattle.
39806. Continuous Auto Service Company, Seattle.
14087. Consolidated Lumber & Shingle Company, Bellingham.
39497. Co-operative Cedar Products Association, Seattle.
38944. Copper Crown Mining Co., Spokane.
33928. Copper Hoard Mining Company, Chewelah.
34505. Copper Mountain Mining Company, Spokane.
7663. Cosmopolitan Gold Mining and Smelting Company, Spokane.
40088. Coyote Mining Company, Northport
20431. Crab Creek Lumber Company, Seattle.
30716. Craftsman Bungalow Co., Seattle.
29094. Crest Chemical Company, Seattle.
15914. Creston Milling Company, Spokane.
21705. Crosby Tow-Boat Company, Seattle.
39475. Crystal Show Case and Fixture Co., Spokane.
40331. Cummings Rotary Pump Company, Seattle.
31742. Curtis Farm & Dairy Co., Tacoma.

**D**

29646. Dahlia Candy Co., Inc., Seattle.
39648. D.-K. and D. Co., Inc., Seattle.
6961. Dalles and Rockland Ferry Company, Rockland.
38576. Dalton Trading Co., Dalton.
5422-F. Damascus Creamery Company, Portland, Oregon.
28180. Danziger Fur Co., Seattle.
39104. Davenport Pompeian Baths, Spokane.
26040. David Investment Co., Seattle.
40726. Dayton State Bank, Dayton.
39664. D'Camp Mining & Milling Company, Spokane.
40706. Deep Level Gold Mines Company, Seattle.
26552. Deer Lake Irrigated Orchards Company, Spokane.
39578. DeLand Henton Company, Tacoma.
41280. Denney & Denny, Inc., Ellensburg.
29069. Denny-Dulin Gold & Silver Mining Co., Spokane.
38417. Deonigi Mercantile Company, Cle Elum.
39320. Detroit Gold Mining Company, Seattle.
34262. Defers Investment Company, Pasco.
40966. Dockton Shingle Company, Tacoma.



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39449. Double Tread Tire Exchange, Walla Walla.
35570. Douglas Fir Lumber Company, Tacoma.
17719. Drayton Harbor Oyster Company, Bellingham.
39772. Dryer Brothers Company, Sunnyside.
39902. Dry Pore, Inc., Seattle.
39812. Duggan-Copper Manufacturing Co., Everett.
33094. Dunseath Plumbing Company, Tacoma.

**E**

39378. E. & E. Feature Film Corporation, Seattle.
26249. Earles-Cleary Lumber & Shingle Company, Bellingham.
28156. Eastern Washington Land Company, Mansfield.
40928. Eclipse Propeller Company, Tacoma.
39677. Edwards Company, G. W., Tacoma.
31774. Eglon Dock Company, Eglon.
40243. Eldorado Copper Company, Spokane.
40477. Eldorado Process, Inc., Seattle.
36852. Elerath & Co., Inc., J. H., Seattle.
39421. Elite Bowling Alleys of Walla Walla, Washington, Walla Walla.
36053. Electric Engraving Company, Seattle.
27175. Electric Flour Mill Company, Palouse.
39929. Electric Steam Generator Company, Spokane.
4499-F. Ellemehan Operating and Developing Co., Newport, Kentucky.
12698. Ellis-Ford Company, Wenatchee.
40197. Elliott, Norton & Sherman, Seattle.
30323. Ellis-Forde Orchard Company, Wenatchee.
4787-F. Ellison-White Chatauqua System, Boise, Idaho.
20951. Ellensburg Brewing and Malting Company, Ellensburg.
17893. Employees Realty Association, Seattle.
39828. Empire Investment Company of Spokane, Spokane.
39749. Enger Motor Car Company, Spokane.
40015. Engstrand Mill Company, Seattle.
40372. Enterprise Development Company, Seattle.
41193. Enterprise Mining Development and Power Company, Spokane.
31117. Enterprise Trading Company of Tacoma, Washington, Tacoma.
40196. Ephrata Gas and Oil Company, Seattle.
3970-F. Estabrook Investment Company, Portland, Maine.
35418. Eureka Development Company, Spokane.
20653. Eureka Dock Company, Tacoma.
40100. Ever Ready Indoor Clothes Drier Company, Seattle.
41273. Ever-Ready Sand Feeding Non-Skid Appliance, Inc., Seattle.
6782. Everett Building Company. Everett.
41125. Everett Shipbuilding Co., Everett.
2060. Everett Water Company, Everett.
35036. Excelsior Gold Mining and Smelting Company, Conconully.
40202. Excelsior Silo Company, Seattle.

**F**

39548. F. E. & C. U. Store, Addy.
19064. Fairbanks Investment Company, Seattle.
38826. Famasonis Bros., Inc., Seattle.
39798. Fan Lake Lumber Company, Deer Park.
41150. Farm Co. Inc., Seattle.
40086. Farm Produce Co., Port Angeles.
41039. Farms Development Co., Seattle.
41080. Faultless Nursery High Chair Company, Seattle.
5217-F. Farmers Commission Company, North Portland, Oregon.
39221. Farmers Co-operative Dairy Company, Spokane.
32006. Farmers General Trading Company, Walla Walla.
21357. Farmers & Merchants Bank of North Yakima, Yakima.
41215. Federal Silver Mining Company, Spokane.
39796. Ferris, Walker & Company, Spokane.
38881. Ferry Queen Copper Mining Company, Spokane.
40031. Fillio Company, U. H., Seattle.
20646. Fitzgerald & Hynes, Inc., Ballard.
35060. Fleming, Bailey and Company, Inc., Monroe.
39954. Fleming Co., W. M., Seattle.
40959. Forbes Construction Company, Seattle.
40905. Fox Motor Tractor Company, Spokane.
40163. Frank W. McCaskey and Company, Spokane.
39463. Frank Mining Company, Chewelah.
40805. Franklin Mortgage Company, Seattle.
37958. Franklin Motor Co of Walla Walla, Walla Walla.
15918. Fred J. Kerr Company, Inc., Seattle.
21154. Fremont Hardware Company, Seattle.
39593. Freiwald, Inc., Palouse Falls.
38104. Freeburn Coal Company, Tacoma.
35508. Fruitgrowers Exchange of Selah, Selah.
24623. Futurity Realty Company, Seattle.

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G

40759. G. I. Investment Co., Seattle.
22605. Garden City Milling Company, Walla Walla.
37802. Garfield Amusement Association, Garfield.
4018-F. George P. Bent Company, Chicago, Ill.
36561. George Francis Rowe and Company, Seattle.
19943. Geo. H. Gallagher Co., Spokane.
37419. Geo. W. Lawson Company, Raymond.
33476. George W. Rundle & Company, Spokane.
40445. Gem Importing Company, Seattle.
11478. Geneva Lumber Company, Geneva.
30407. Gerald's Cafe, Seattle.
4425-F. Gerlinger Motor Car Co., Portland, Ore.
19458. Germania Cafe Co., Seattle.
39962. Gersix Motor Truck Company, Tacoma.
40869. General Engineering Co., Seattle.
39271. Goodard-Hayes Mines Company, Seattle.
40213. Godfrey Motor Lock & Manufacturing Co., Seattle.
39907. Goe-Andrew-Malotte, Inc, Snohomish.
41271. Gold Cure Mining Co., Spokane.
40819. Gold Field Mining & Milling Company, Spokane.
37848. Gold Hill Shushanna Mining Company, Seattle.
38538. Gold Knob Mines, Vancouver.
37900. Golden Fleece Stock Company, Spokane.
24574. Goodro Mining Company, Seattle.
2309-F. Goodyear Lumber Company, C. A., Tomah, Wis.
40575. Govan Improvement Company, Govan.
27833. Grande Ronde Power Company, Clarkston.
36627. Grandview Mercantile Company, Grandview.
39861. Grandview Securities Company, Grandview.
30883. Grange Mercantile Company, Edgewood.
32324. Gray Copper Mining Company, Spokane.
25337. Gray Eagle Mining Company, Newport.
40566. Grant-Coffin-Campbell Co., Seattle.
17415. Grant Company, J. R., Seattle.
39671. Grant County Gas & Oil Co., Ephrata.
40431. Grant-Hamilton-Schafer Corporation, Seattle.
40475. Grant Orchards Fruit Farm, Grant Orchards.
20061. Granite Mountain Copper Co., Seattle.
15600. Grays Harbor Gas Company, Aberdeen.
39368. Graig-Shelton Fruit Company, Cashmere.
40152. Grewell & Mack, Inc., Everett.
15658. Great Northern Fruit Company, Monroe.
39868. Great Northern Packing Company, Seattle.
39779. Great Western Iron Co., Hanford.
38326. Great Western Knitting Mills, Seattle.
40916. Green Lake Agency, Seattle.
34569. Green Mountain Mining Company, Spokane.
17822. Griffin Land and Timber Co., Tacoma.
40647. Grinwald Auto Supply Co., Inc., Seattle.
33786. Groenier-Pabst Orchard Company, Yakima.
38947. Grosser & Co., C. C., Seattle.
17063. Grotto Lumber Co., Seattle.
39712. Guaranty Shingle Company, Raymond.
38584. Guardian Bond and Mortgage Co., Seattle.
20364. Gulberson and Madison, Kent.
34369. Gulley Shoe Co., Wenatchee.

H

32753. H and I Store, Rosalia.
35495. Halbert Land Company, Seattle.
33631. Hale, Lorentzen Cash Store, Wilson Creek.
40151. Haller Home Building Company, Seattle.
31072. Hamilton Iron & Coal Co., Hamilton.
24294. Hamilton Logging Company, Everett.
31146. Hamilton Mill Company, Everett.
29353. Hamilton Stevedoring Company, Seattle.
40456. Hanks Fruit Products Co., Yakima.
35417. Hart Company, H. L., Peshastin.
40441. Harvey-Campbell Dirigible Aircraft Corporation, Spokane.
11247. Harrington Company, H., Vashon.
35722. Hayden & Smith Transfer Co., Seattle.
36165. Healy Boiler Company of the United States of America, Seattle.
40235. Heart Investment Company, Seattle.
37243. Hendrey Co., W. R., Seattle.
28755. Henry Miller Remedy Company, Tacoma.
35419. Hercules Dredging Company, Spokane.
20457. Hercules Sandstone Company, Tenino.
32320. Hicks & Company, A. C., Seattle.
39883. Highland Timber and Logging Company, Seattle.
41119. Hightower Prothers Lumber Company, Orillia.

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40904. Hillcrest Copper Company, Spokane.
29177. Hoffman & Fortenbacher, Incorporated, Bremerton.
29507. Holland-Cook Manufacturing Company, Tacoma.
27525. Hollingsworth Land and Live Stock Company, Colfax.
41205. Homestake Mining and Development Company, Seattle.
28384. Hotel Olympus Company, Tacoma.
34442. Hoquiam Mercantile Company, Hoquiam.
26372. Horrigan Brothers Company, Pasco.
6162. Horst-Powell Copper Mining Company, Spokane.
33161. Hotel Perry Company, Seattle.
34680. Hotel St. Regis Company, Seattle.
23217. Hover-Schiffner Company, Walla Walla.
10924. Howard D. Thomas Co., Seattle.
13981. Hubbard-Elliott Copper Mines Development Company of Alaska, Seattle.
36186. Hungerford Grocery Company, Pullman.
40392. Hunter Creek Live Stock Co., Spokane.
39319. Hutton-Tinling Electric Company, Spokane.
39858. Hyat Logging Co., Aberdeen.

I

37382. Ilia Farmers Warehouse Co., Mayview.
41176. Idaho Lead & Copper Co., Spokane.
26909. Idaho Northern Mineral Company, Spokane.
4555-F. Idaho Portland Cement Works, Lewiston, Idaho.
39663. Improvement Company, Seattle.
40885. Imperial Theatre Company, Seattle.
38401. Indianola Beach Land Co., Seattle.
14200. Independent Brewing Company, Seattle.
34129. Independent Ice & Coal Storage Company, Seattle.
26445. Independent Sand & Gravel Co., Aberdeen.
39992. Inlet Copper Company, Seattle.
39330. Inland Canning Co., Spokane.
23923. Inland Empire Biscuit Company, Spokane.
39528. Inland Empire Lumber Company, Spokane.
34390. International Cocoanut Plantation Company, Seattle.
40667. International Construction Company, Port Angeles.
39919. International Crude Chemical Company, Limited, Seattle.
38299. International Dredging and Placer Mining Association, Inc., Seattle.
40457. International Exploration, Development & Investment Co., Spokane.
16775. International Land & Timber Company, Bellingham.
41216. International Packers, Seattle.
40865. International Shipbuilders, Seattle.
40968. International Trading Corporation, Seattle.
20721. Interstate Rubber Co., Spokane.
38960. Ipe Manufacturing Company, Centralia.
40852. Island Produce Company, Langley.

J

38657. Jacobs Co., Bellingham.
39524. Junk Co., Inc., S. & H., Seattle.
31315. Jahn Contracting Co., Seattle.
18854. James & Bushnell, Inc., Seattle.
39829. Jeffrey Machinery Company, H. S., Seattle.
39856. Journal Publishing Company, Bellingham.
20716. Junction Placer Mining Company, Spokane.
41024. Juneau Mines Corporation, Seattle.
19127. June Development Company, Seattle.
39365. Jupiter Antimony Mining Company, Spokane.

K

39770. Katka Silver-Lead Mining Co., Spokane.
40910. Keechelus Development Company, Keechelus.
39022. Kellogg Sunnyside Mining Company, Spokane.
34243. Kelso & Eastern Railroad Company, Kelso.
39239. Kendall Lumber and Shingle Company, Kendall.
20042. Kenmore Boom Company, Seattle.
40334. Kennecott-Berrett Copper Company, Seattle.
26514. Keystone Chandelier Co., Seattle.
36310. Keystone Mines Corporation, Spokane.
37431. Keystone Townsite Co., Spokane.
40855. Kilbourne & Clark Electric Company, Seattle.
39836. King Coal Mining Company, Seattle.
40282. King Copper Mines Co., Seattle.
22324. King & Winge Cod Fish Company, Seattle.
36265. Kirkland Hardware and Furniture Company, Kirkland.
40665. Kitchen Utilities Company, Seattle.
34120. Kittitas Valley Fruit Growers Association, Ellensburg.
38118. Klerzo Company, Spokane.

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29241. Klickitat Mineral Springs, Klickitat.
17460. Klickitat Pine Lumber Company, Goldendale.
26557. Klickitat & Simcoe Irrigation Company, Yakima.
40093. Knowles Mill Co., Maynard.
37368. Knox Company, Seattle.
39685. Kootenay Copper Company, Seattle.
39680. Kootenay Gold Exploration Co., Ltd., Spokane.
37899. Kootenai Hydraulic Mining & Power Company, Spokane.
40003. Kresky-Gabel Auto Company, Centralia.
15170. Kugarok Mining and Ditch Company, Seattle.

L

34107. Leguna Mining Company, Tacoma.
38763. Laidlaw-Rogers, Incorporated, Spokane.
17164. Lakeshore Mill Company, Seattle.
2267-F. Lamb-Davis Lumber Company, Clinton, Iowa.
40294. Lambert Tire Company, Seattle.
39434. Lambson Film Exchange, Inc., Seattle.
30190. Lancaster Loan & Investment Co., Tacoma.
38823. Langley Mercantile Company, Langley.
7173. Lake Whatcom Logging Company, New Whatcom.
36995. Lee Company, Inc., H. J., Seattle.
40539. Lead Queen Mining and Milling Company, Spokane.
31406. Lead and Zinc Company, Spokane.
37386. Leader, Nelson & Co., Okanogan.
12275. Leavenworth Logging, Boom and Water Power Company, Leavenworth.
33079. Leavenworth Lumber Company, Leavenworth.
40748. Lee Manufacturing Company, Seattle.
26620. Leidorf and Company, Spokane.
36441. Leschi Ice Company, Seattle.
39450. Leschi Ice Cream Company, Seattle.
37798. Levy & Brown, Inc., Seattle.
11533. Lewis, Anderson, Foard & Company, Seattle.
39742. Lewis County Realty Company, Centralia.
974-F. Lewiston Light Co., Limited, Lewiston, Idaho.
41299. Liberty Shipbuilding Co., Edmonds.
40007. Lincoln Marine Salvage Company, Seattle.
39727. Lincoln Mining Company, Spokane.
33577. Lindeman Lumber Co., Ellensburg.
40947. Little & Elfstrom Mining Co., Seattle.
28305. Little River Railroad and Logging Company, Port Angeles.
24921. Lock Rail Iron Bedstead Company, Tacoma.
38014. Lone Pine Gold-Silver Mining & Milling Co., Spokane.
19800. Longview Orchard Company, Wenatchee.
25762. Looff Amusement Company, The, Spokane.
28608. Loon Lake Outing Club, Spokane.
31775. Lotka Realty Company, Seattle.
32266. Louvre Cafe, Inc., Seattle.
7890. Lowell Grocery Company, Lowell.
40728. Lucky Jack Consolidated Mining Company, Spokane.
13176. Lyle Trading Company, Lyle.
31483. Lynch-Taylor Produce Company, Inc., Yakima.

M

37375. McCarty-Hayne Hardware & Furniture Company, Port Angeles.
35524. McCormack-Dailey Lumber Co., Seattle.
39811. McDames Creek Mining Company, Seattle.
34992. McIntosh Shingle Company, McIntosh.
16597. McLaughlin Realty Co., Seattle.
40050. M. & M. Oil Burner Co., Spokane.
39430. MacDonald, White & McClure, Incorporated, Seattle.
37331. Machias Grocery Company, Machias.
31481. Mahama Lumber Company, Vancouver.
00269½. Mail Publishing Company, The, Laconner.
37255. Maja Mining Company, Tacoma.
37105. Malaga Unit of Wenatchee-North Central Washington Growers' League, Seattle.
26010. Manitou Beach Hotel Company, Seattle.
34412. Manning Grain & Warehouse Co., Colfax.
12744. Mansfield Company, Seattle.
39794. Marco Silver-Lead Mining Co., Spokane.
5504-F. Marietta Realty Company, Portland, Ore.
12516. Marietta Shingle Company, Whatcom.
27448. Marsh Mining Company, Spokane.
40212. Marshall Coal Mining Co., Seattle.
37934. Martin & Dugan Construction Company, Seattle.
32595. Mason County Power Company, Potlatch.
20858. Matzen Manufacturing Company, Seattle.
33461. Mausoleum Sales Co., Seattle.

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38167. Mays Milling & Mining Company, Seattle.
28649. Meadowbrook Dairy Company, Seattle.
39756. Meadow Lark Mining Company, Okanogan Co.
39728. Medical Lake Community Hall Company, Medical Lake.
40963. Menard-Patterson Carburetor Company, Seattle.
37566. Merchants Central Heating Company, Spokane.
40779. Merchants Freight Company, Seattle.
36980. Merchants Investment Co., Seattle.
26421. Mercer Investment Company, Seattle.
41132. Mercer Island Golf & Country Club, Seattle.
16715. Methow Canal Company, Twisp.
8871. Methow Cattle Company, Conconully.
8510. Methow Gold and Copper Mining Company, Spokane.
39740. Methow Valley & Eastern Railway Company, Bellingham.
29846. Metropolitan Market Company, Seattle.
34775. Metropolitan Pharmacy, Inc., Seattle.
38341. Metcalfe & Co., J. A., Seattle.
39881. Midland Mining Company, Yakima.
35602. Milan Farms Water Company, Spokane.
24576. Milwaukee Blue Mining Company, Tacoma.
20092. Milwaukee Irrigation and Land Company, Spokane.
39685. Miller Lumber Co., A. W., Seattle.
32972. Miller Saw Mill Co., A. W., Seattle.
39760. Mines Development Company, Seattle.
26392. Modern Building Corporation, Seattle.
39938. Modern Finance Company, Spokane.
40027. Modern French Bakery, Seattle.
5104-F. Maloney Electric Company, New York City.
41010. Monday Morning Mining Company, Spokane.
38867. Monitor Independent Warehouse Company, Monitor.
14263. Monroe Water and Light Company, Monroe.
40854. Montana Blackfoot Mining Company, Spokane.
36150. Montana-Idaho Gold Mining Company, Spokane.
40220. Montana State Mining & Milling Company, Spokane.
25951. Moore Logging Company, Tacoma.
35665. Morley Rubber-Compound Company, Seattle.
40930. Moser Manufacturing Company, Seattle.
37378. Moses Coulee Growers Exchange, Palisades.
40257. Moss Metallurgical & Mines Company, Spokane.
5407-F. Motor Vehicle Protective Association, Wilmington, Del.
33370. Motter-Wheeler Company, Walla Walla.
36097. Mountain Transportation Company, Tacoma.
10763. Mud Springs Land & Stock Co., Colfax.
39867. Mullins Giant Stump Puller Company, The M., Seattle.
17205. Mulvehill Hat Company (formerly Mulvehill-Davidson Co.), Spokane.
41102. Muscovite Mica Mining Co., Spokane.

N

38188. Natatorium Company, Seattle.
5024. Natches Pass Railroad Company, Buckley.
14310. Natchez Telephone Company, Yakima.
35277. Navy Yard Clothing and Tailoring Co., Bremerton.
40171. Navy Yard Land Company, Seattle.
40782. National Association of Investors, Seattle.
40320. National Auto Signal Company, Seattle.
38209. National Automobile Signal Company, The, Ritzville.
33901. National Car Appliance Company, Spokane.
37361. National Construction Company, Seattle.
39571. National Fountain Products Company, The, Seattle.
35648. National Infusorial Earth Company, Ellensburg.
40708. National Ink Company, Tacoma.
16703. National Lumber & Box Co., Hoquiam.
41034. National Merchandise Company, Seattle.
40514. National Poultry Food Co., Tacoma.
40055. National Safety Lock Company, Spokane.
40060. National Vending Machine Co., Seattle.
39252. Neil's Success Mining Company, Seattle.
39178. Nellis Mining and Milling Company, Spokane.
39625. Nelson Semi-Diesel Agency, Inc., Seattle.
29980. Nema Improvement Company, South Bend.
39424. Neubert & Weber Manufacturing Company, Seattle.
38797. New Center Realty Co., Seattle.
40259. New Era Land Clearing and Pile Driving Company, Seattle.
39603. New York Investment Company, Inc., Seattle.
10401. New York-Seattle Copper Mining Co., Seattle.
32034. Newman Co., Inc., L. M., Seattle.
39576. Nickols Dress Mfg. Co., Inc., Seattle.
40211. Nickolai Butte Copper Mining Company, Spokane.
41071. Nippon Land Company, Seattle.
40128. Nippon Plumbing & Electric Works, Seattle.
40673. Nonpareil Mines Co., Spokane.

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40497. Nooksack Mining Company, Seattle.
39513. Normount Mining Company, Spokane.
40851. Northport Development Company, Spokane.
39647. Northport Harness Company, Northport.
20380. Norton-Hill Co., Tacoma.
40072. No-Scorch Heat Regulator, Inc., Seattle.
40184. Noyes Construction Co., Seattle.
34359. North American Ore Company, Tacoma.
8958. North Coast Lighterage Company, Seattle.
39028. North Coast Oil Company, Seattle.
35243. North Coast Tug Company, Seattle.
39514. North Idaho Mink and Martin Company, Spokane.
41067. North Pacific Lumber Company, Seattle.
41259. North Pacific Merchandise Company, Seattle.
40221. North Star Mill Company, The, Seattle.
78-F. Northern Counties Investment Trust, Limited, The, Bradford, England.
41162. Northern Shipbuilding Company, Seattle.
5698. North West Land and Improvement Company, The, Spokane.
39765. Northwest Land Products Exposition, Seattle.
40234. Northwest Marine Construction Co., Seattle.
25379. Northwestern General Trading Company, Spokane.
40440. Northwestern Gold & Copper Mining Company, Spokane.
40046. Northwestern Importing Company, Inc., The, Seattle.
37039. Northwestern Mines, Consolidated, Spokane.
40978. Northwestern Oil Co., Seattle.
35724. Northwestern Paving Company, Spokane.
30857. Northwestern Petroleum Company, Seattle.
30482. Northwestern Plow Manufacturing Company, Spokane.
40264. Northwestern Sales Co., Seattle.
39901. Northwestern Ship Building Company, Tacoma.
39610. Northwestern Soap Company, Seattle.

O

41017. Oakland Bay Timber Company, Seattle.
26536. Okanogan Storage and Investment Company, Okanogan.
38764. Olympus Drug Co., Seattle.
39265. Olympic Metals Company, Seattle.
34076. Olympic Trading & Supply Company, Seattle.
35482. Onalaska Lumber Company, Centralia.
36159. Opportunity Lumber Company, Opportunity.
31582. Orofino Portland Cement Company, Spokane.
14132. Orpheum Theatre Company, The, Seattle.
40000. Oro Fino Dredging Company, Spokane.
25309. Oregon and Washington Development Company, Seattle.
39860. Oregon-Washington Feature Film Company, Spokane.
36010. Outlook Mercantile Company, Outlook.

P

37093. P. A. & F. Realty Company, The, Spokane.
40083. Packard Logging Company, Inc., Seattle.
34393. Packard Shoe Store, Seattle.
32858. Palace Market, Inc., Seattle.
36227. Palisades Mercantile Co., Palisades.
40112. Painless Austin, Inc., Seattle.
40853. Pacific Coast Coffee Co., Seattle.
17882. Pacific Coast Lumber Manufacturers' Association, Seattle
39241. Pacific Coast Motion Picture Company, The, Tacoma
40087. Pacific Coast Ship Building Company, Tacoma.
40042. Pacific Coast Stevedoring Co., Seattle.
34951. Pacific Coast Warehouse Company, Seattle.
40796. Pacific Agency, Vancouver.
30539. Pacific Brake Shoe Co., Seattle.
38373. Pacific-California Express Company, Tacoma.
40508. Pacific Cold Storage Transit & Manufacturing Company, Seattle.
34965. Pacific Home Builders, Seattle.
38889. Pacific Homeopathic Family Medicine Company, Seattle.
31037. Pacific Lumber Company, Centralia.
18380. Pacific Lumber and Timber Company, Seattle.
40013. Pacific National Investment Company, Seattle.
27475. Pacific Northwest Hardware and Implement Association, Spokane.
40185. Pacific Northwest Motors Company, Seattle.
40931. Pacific Ocean Fisheries Co., Seattle.
39567. Pacific Oil-Gas & Refining Co., The, Seattle.
35387. Pacific Phonograph Company N. W., Seattle.
38340. Pacific Pomona Silica Company, Tacoma.
25732. Pacific Tropical Fruit Co., Seattle.
39100. Pacific Utilities Company, Walla Walla.
34294. Pacific Well Driller Co., Inc., Seattle.
20649. Panhandle Electric Railway and Power Co., Spokane.
39477. Panhandle Mines, Incorporated, Spokane.

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20449. Parker District Fruit Growers' Association, Flint (P. O. Toppenish, No. 1).
35283. Parker Farm Products Company, Yakima.
35515. Parker Heights Fruitgrowers Exchange, Donald.
40538. Patch Differential Co., Seattle.
40674. Patent Development and Manufacturing Company, Seattle.
40568. Peacock Lease & Control Co., Spokane.
39484. Peerless Saratoga Chip and Starch Company, Seattle.
39391. Pendleton & Holt, Incorporated, Seattle.
40117. Perfection Manufacturing Company, Seattle.
40312. Perfection Sack Holder Company, Seattle.
41161. Perry & Company, R. E., Colfax.
40562. Peshastin Cooperative Company, Peshastin.
27159. Peoples Investment Company, Spokane.
38730. Peoples Pharmacy, Inc., The, Seattle.
17547. Peoples Safe Deposit Company, Tacoma.
40158. Peoples Ship Building and Construction Co., Tacoma.
39837. Peter Thompson Company, Seattle.
40121. Phillips Company, The, Tacoma.
41279. Phoenix Gas Engine Manufacturing Company, Seattle
41257. Phoenix Oil Company, Seattle.
23407. Phoenix Smelting, Refining and Mining, The, Spokane.
40169. Pigott Printing Concern, Seattle.
25754. Pittsburgh Realty Co., Seattle.
18308. Pioneer Plaster Company, Seattle.
2141. Polk & Co. of Spokane, Wash., R. L., Spokane.
40981. Pontiac Shingle Company, Seattle.
40303. Ponto Manufacturing Company, Spokane.
26568. Port Crescent Shingle Company, Seattle.
32572. Port Washington Townsite Company, Spokane.
35542. Poulsbo Fishing Company, Poulsbo.
39566. Powers Non-Leakable Faucet Company, W. H., Seattle.
39540. Prairie Garden Grange Agricultural Fair Association, The, American Lake.
20622. Priest Lake Copper Mining and Milling Co., Hillyard.
39819. Progressive Motion Picture Company, Pasco.
40499. Prospect Company, Hoquiam.
30272. Pueblo Fruit and Poultry Co., Spokane.
33598. Purity Cone and Machine Company, Seattle.
35404. Puget Sound Rubber Co., Seattle.
23011. Puget Sound Salvage Company, Seattle.
34551. Puget Sound Ship Repairing Company, Seattle.
20012. Puget Sound, Skykomish & Eastern Railway Company, Everett.

Q

29321. Queen Anne Candy Company, Seattle.
40967. Queen Consolidated Mining Company, Colville.
41195. Quartermaster Harbor Shipbuilding & Dry Dock Company, The, Spokane.
39719. Quimpere Cannery, Incorporated, Hadlock.

R

27644. Radersburg Gold mining Company, Spokane.
40772. R. Z. Suspender Co., The, Spokane.
41189. Rainier Food Company, Seattle.
41142. Rainier Merchandise Company, Seattle.
41204. Ralph Doublas Hohn, Inc., Seattle.
39807. Randall-Manspeaker Company, Seattle.
34416. Raser & Co., H. A., Seattle.
40950. Raymond Ship Building Company, Raymond.
33201. Raymond Water Company, Raymond.
41268. Real Property Investment Co., Seattle.
23551. Reardan Electric Company, Seattle.
38257. Red Bluff Piling and Logging Company, DeWatto.
39473. Red Mountin Mining & Milling Co., Seattle.
34955. Renton Real Estate Co., Renton.
40679. Renton State Bank, Renton.
40410. Reservation Copper Company, Spokane.
40734. Reservation Land Co., Yakima.
40089. Reid Creek Mining Co. of Alaska, Seattle.
39299. Reilly Tie Company, Seattle.
3859. Renton Farm Company, Seattle.
36141. Republic Consolidated Mines Corporation, Republic.
18560. Rex Cedar and Fir Company, Blyn.
33493. Rialto Realty and Investment Company, Centralia.
4874-F. Richardson Company, The W. E., Chicago, Illinois.
35240. Richland Telephone Company, Richland
27628. Richland Townsite Co., Richland.
40639. Richmond Beach Mill Co., Richmond Beach.

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38672. Richmond-Grafke Co,, Inc., Seattle.
31936. Richmond Paper Company, Tacoma.
38523. Rinehart's, Incorporated, Hillyard.
37732. Rings Computing Machine Co., Mount Vernon.
40899. Rings Novelty Company, Inc., The, Mt. Vernon.
39830. Rio Negro Shipping Co., Seattle.
40424. Rising Sun Mining Company, Seattle.
34472. Robbins Company, The, Spokane.
31115. Robbins Transfer Company, Everett.
39515. Rock Creek Lumber Company, Stevenson.
39619. Rock Creek Mining Company, Leavenworth.
18567. Rocky Bay Oyster and Fish Company, Seattle .
32695. Roosevelt Land Company, Roosevelt.
29630. Rosaia Bros. Inc., Seattle.
37783. Rose City Soap Company, Vancouver.
38256. Rose Consolidated Mining Company, The, Spokane.
40577. Ross Lock Company, Seattle.
23018. Ross Investment Co., Spokane.
40833. Roth Memory Training Institute of Washington, Seattle.
39764. Russian American Products Company, Seattle.
40835. Russell Engineering Co., Seattle.

S

39081. S. T. & S. E. Auto Emergency Company, Spokane.
21297. Salmon Creek Lumber Company, Little Rock.
3191-F. St. Helens Quarry Company, Portland, Ore.
39436. Sandusky Manufacturing Company, Seattle.
29674. San Poil Consolidated Company, The, Spokane.
40988. Sandstrom Shipbuilding Company, Seattle.
40254. Scandinavian-American Shipbuilding Corporation, Seattle.
40070. Scott Smith Company of Spokane, Spokane.
39722. Scott Transfer Company, Centralia.
39313. Seaboard Automobile Sales Company, Seattle.
40975. Seafood Co., Seattle.
28438. Seaport Land Company, Seattle.
36414. Seattle Adjustment Company, Seattle.
23635. Seattle Bond & Mortgage Company, The, Seattle.
35145. Seattle Cafeteria Company, The, Seattle.
41089. Seattle Caterers Association, Seattle.
35268. Seattle Chain Works, Seattle.
41098. Seattle Commerce Corporation, Seattle.
23532. Seattle Fruit & Produce Auction Company, Seattle.
19139. Seattle Horse-Show Association, Seattle.
40909. Seattle Laundryowners' Club, Seattle.
38195. Seattle Legal News Company, The, Seattle.
41269. Seattle Mica Company, Seattle.
39972. Seattle Merchandise Company, Seattle.
39971. Seattle Movie Manufacturing Company, Seattle.
22364. Seattle-Orpheum Company, Seattle.
32335. Seattle Packing Company, Seattle.
40918. Seattle Private Dairymen's Association, Seattle.
40460. Seattle Realty Company, Seattle.
12498. Seattle, Renton and Southern Railway Company, Seattle.
39839. Seattle Shipbuilding Company, Seattle.
39876. Seattle Tribune Publishing Company, The, Seattle.
28396. Seattle Typesetting Company, Seattle.
41111. Seattle Utilities Company, Inc., Seattle.
25689. Seattle Veterinary Hospital, Seattle.
38655. Securities Construction Company, Seattle.
35313. Selah Feed & Grain Co., Inc., Selah.
8685. Selah & Moxee Canal Company, Yakima.
10784. Selah Ranch Company, Yakima.
39417. Select Securities Company, Spokane.
41149. Selleck Water Company, Tacoma.
40938. Sequim Valley Oil Company, Port Angeles.
40396. Seven Grain Products Company, Seattle.
24821. Seymour Orchard Company, The, Spokane.
37346. Shady Brook Milling Company, The, Walla Walla.
34646. Shea & Davis Co., Spokane.
39427. Shelton, Beeler, Dunham Company, Seattle.
40828. Ship Owners Radio Service, Inc., Seattle.
40022. Shirley Lumber Company, Tenino.
33724. Short Canyon Mining Company, Tacoma.
38986. Sicard Company, F. V., Tacoma.
5293. Silver Basin Mining Company, Davenport
40657. Silver Giant Mining Company, Spokane.
33439. Silver King Mining Company, Limited, Spokane.
21350. Similkameen Power Company, The, Colville.
39511. Skinner Car Ferry Co., Seattle.
9456. Skykomish Lumber Company, Seattle.
39621. Skookum Mining Company, Spokane.

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41112. Skagit County Lumber Co., La Conner.
33006. Skagit Valley Fruit Growers Association, Burlington.
37302. Smoke Shop, The, Aberdeen.
39093. Smith Grapples & Salvage Company, S. M., Seattle.
40681. Somers & Jones Manufacturing Co., Spokane.
40057. Southeastern Alaska Copper Corporation, Seattle
40861. Sound Puurchasing Company, Seattle.
27690. Sound Telephone Company of Pierce County, Vaughn.
10448. South Bay Oyster Company, The, Olympia.
28011. South Pass Mill Company, Nooksack.
17985. South Tacoma Mill Company, Tacoma.
38082. Southern Eureka Mining Company, Spokane.
32496. Southwest Washington Telephone Company, Yacolt.
11566. Sparger Concrete Company, Seattle.
40106. Spray Co., The W. B. A., Seattle.
40186. Spokane Academy (College Homes), Spokane Co.
40550. Spokane Benton County Natural Gas Company, Spokane.
39062. Spokane-Coeur d'Alene Mining Company, Spokane.
29860. Spokane Commercial Orchard Co., Spokane.
39665. Spokane Financing & Underwriting Co., Spokane.
37780½. Spokane Motor Transportation Company, Spokane.
28863. Spokane Produce Co., Spokane.
37264. Spokane Riding Academy, Spokane.
39649. Spokane School Supply Company, Spokane.
39453. Spokane Silica Company, Spokane.
34865. Spokane-Stanford Land Company, Spokane.
39870. Stanley Car Company, Seattle.
40136. Standard Construction and Engineering Company, The, Seattle.
41260. Standard Electric Pressing Machine Co., Seattle.
40507. Standard Electrical Company, Seattle.
40804. Standard Elevator Company, Spokane.
40717. State Bank of Bellingham, Bellingham.
40716. State Bank of Olympia, Olympia.
40727. State Bank of Waitsburg, Waitsburg.
39814. State Film Corporation, Tacoma.
39662. State Navigation Company, The, Seattle.
40268. Starr Motor Truck and Tractor Attachment Co., The, Sedro Woolley.
40760. Stemilt Growers Union, Wenatchee.
40886. Steptoe Motor Company, Steptoe.
29888. Stevens Lumber Company, Waterville.
41165. Stevenson Fruit-Cups Making Machine Company, Puyallup.
41118. Stewart Shipbuilding Co., Inc., Seattle.
25451. Stokes Company, The, Seattle.
38623. Straits Construction Co., Port Angeles.
40574. Strand Theatre Company of Seattle, Seattle.
39777. Strawhun Gold Mining Company, Rock Cut.
40056. Sturgis, Storie & Company, Walla Walla.
39607. Success Gold Mining Company, Spokane.
22224. Sullivan & Considine, Seattle.
37829. Sumner & Tacoma Stage Company, Sumner.
37960. Summit Coal & Coke Company, Ltd., Spokane.
26186. Summit Mercantile Company, Summit.
28045. Sundale Orchards Company, The, Roosevelt.
39750. Sunset Dairy Farm, Spokane.
39744. Sunset Oil & Placer Co., Seattle.
39996. Sunset Timber & Shingle Co. of Port Angeles, Port Angeles.
39077. Superior Dunham-Method Engine Company, Seattle.
41012. Superior Steel Corporation, Seattle.
40925. Superior Trucking Co., Seattle.
27421. Swedish American Bank, Georgetown.
40241. Swenson Engineering Corporation, Seattle.
40965. Sylvester Holding Company, Seattle.

T

36171 Table Mountain Coal Company, Seattle.
29382. Taku Canning and Cold Storage Company, Seattle.
35469. Tacoma Central Heating Company, Tacoma.
39944. Tacoma Drug Company, Tacoma.
40054. Tacoma Industrial Development Association, Tacoma.
39377. Tacoma Psychopathic Hospital, Inc., Tacoma.
35634. Tebbette, Incorporated, M. C., Tacoma.
40023. Temple Shipbuilding Company, Seattle.
29804. Terrace Heights Water Company No. 1, Yakima.
29805. Terrace Heights Water Company No. 2, Yakima.
37822. Theatre and Office Supply Company, The, Aberdeen.
40144. Thomas Colliery Company, Seattle.
39939. Thompson Avenue Improvement Club, E. Seattle.
31985. Thompson-Campbell Co., Inc., Monroe.
33491. Tieton Drainage Association, Yakima.
25007. Tieton Improvement Company, Yakima.
39735. Tilton River Lumber Co., Seattle.

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40820. Timber By-Products Company, Tacoma.
40190. Togo Company, Inc., The, Seattle.
5507-F Tom Thumb Mining Company, Milwaukee, Wis.
38662. Tohasket Lumber Company, Seattle.
22505. Town and Country Club of Spokane, Spokane.
4652. Townsend Transfer Company, Port Townsend.
38566. Trafton Mutual Mill Company, Arlington.
40064. Trinity Mining Company, Sedro Woolley.
40994. Triple Metals Mining and Developing Co., Spokane.
36467. Trout Creek Water Company, Trout Lake.
38025. Truck Attachment Company, Seattle.
39491. Trumble Consulting Horticultural Company, Wenatchee.
39952. Truxal Chemical Company, Seattle.
1669-F. Twin Falls Logging Company, Portland, Ore.
26007. Tyler Investment Company, Tacoma.

U

41250. Universal Fire Escape Company, Seattle.
39684. Universal Securities and Sales Company, Seattle.
35616. Universal Service Agency, The (formerly Yakima), Seattle.
40422. Universal Sickle Head Company, Tacoma.
33101. Union Agency Company, Spokane.
38593. Union Construction Company, The, Seattle.
32442. Union League Club, The, Seattle.
32996. Union Shipbuilding Corporation, Seattle.
31070. Union Supply Company, Gertrude.
25436. Union Warehouse Company of Uniontown, Washington, The, Uniontown.
40058. United Appraisal Companies, The, Seattle.
30756. United Drug Company, Spokane.
2072-F. United Iron Works, Oakland, Cal.
40900. United Shipbuilding Corporation, Seattle.
36954. United Tungsten Company, Tacoma.
37458. U. S. Hydraulic Ram & Irrigation Company, Tacoma.
39611. U. S. Perfection Faucet Company, Tacoma.
35098. United States Trust Company of Aberdeen, The, Aberdeen.
38057. Upper Columbia Boom Company, Wenatchee.
26816. Upper Columbia Company, Spokane.
5362-F. Urbauer-Atwood Heating Company, St. Louis, Mo.
36573. Utah Oil, Mineral and Development Company, Seattle.
40138. Utopia Mining Company, Seattle.

V

38362. Vahlbusch-Holmes Company, Seattle.
40939. Valdez Gold & Copper Company, Seattle.
21762. Valley City Land Company, Seattle.
40526. Valley Coal and Mining Company, The, Seattle.
23355. Valley Hardware Co., Yakima.
39676. Valley Mercantile Company, The, Burley.
40718. Van-Bug Fish Company, Port Townsend.
40621. Van Valen, Green & Company, Tacoma.
40125. Vancouver Development Company, Vancouver.
39810. Vancouver Shipbuilding Company, Vancouver.
41073. Varney Shipbuilding Corporation, Seattle.
40296. Vashon Telephone Company, Ellisport.
32363. Virginia Investment Co., Seattle.
40470. Visacope Film and Manufacturing Company, Seattle.
38389. Volz Motor Company, Washtucna.

W

37680. Waggoner & Hodges, Inc., Auburn.
19461. Waisenhus Tidendes Publishing Company, Tacoma.
39667. Waldorf Hotel Cafe Co., Inc., The, Seattle.
37186. Waldron Investment Co., The, Seattle.
40413. Walker & Peterson, Inc., Everett.
38472. Wallace Maxwell Co., The, Seattle.
39675. Walla Walla Zinc-Lead Mining Company, Walla Walla.
17891. Wapato Irrigation Company, Seattle.
40991. Ward & Burkheimer Shipbuilding Company, Seattle.
39520. Washington Antimony and Refining Co., Seattle.
38569. Washington Automobile Club, Seattle.
34187. Washington Brewing Co., Seattle.
39888. Washington Copper Company, Seattle.
39406. Washington Dairy Products Co., Seattle.
41213. Washington Fruit Refrigeration and Transit Co., Spokane.
40951. Washington Hosiery Company, Seattle.
26607. Washington Marble Company, Colville.
40719. Washington Molybdenite Mining Company, Anacortes.

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41198. Washington-Montana Development Company, Seattle.
39382. Washington Nut Meat Co., Seattle.
40943. Washington Overseas Shipbuilding and Construction Company, Seattle.
6378. Washington Securities Investment Company, Seattle.
10368. Washington Shingle Company, The, Whatcom.
39364. Washington Starch Manufacturing Company, Seattle.
39924. Washington Tire Company, Seattle.
10540. Waterloo Consolidated Mining and Milling Company, The, Spokane.
38115. Waters, S., Goldendale.
39443. Wenaha Mining Company, The, Waitsburg.
17374. Wenatchee Fuel Company, Wenatchee
29325. Wenatchee Hardware Company, Wenatchee.
37085. Wenatchee-North Central Washington Growers League, Wenatchee.
33978. Wenatchee Trading Company, Wenatchee.
41141. Westside Building Co., Seattle.
30171. Weymouth Construction Company, Seattle.
39792. West Coast Bond & Mortgage Company, Seattle.
40993. West Coast Shipbuilding Company, Spokane.
15434. West Coast Tanning Co., Seattle.
33492. West Heron Land Company, Aberdeen.
40356. West Seattle Publishing Company, Seattle.
39489. Western Civilization Corporation, Seattle.
34212. Western Circuit Amusement Company, Aberdeen.
38264. Western Clay Products Co., Inc., Everett.
34451. Western Coin Locker Company, Seattle.
40482. Western Doll & Novelty Manufacturing Company, Seattle.
37845. Western Farming Company, Seattle.
3555-F. Western Gas and Power Company, Wilmington, Del.
40630. Western Hat and Cap Manufacturing Company, Seattle.
40812. Western Mercantile Improvement and Investment Company, Centralia.
41281. Western Mines Corporation, Ltd., Seattle.
1503-F. Western Mining and Developing Company, Augusta, Maine.
36157. Western Pine Box Sales Co., Spokane.
38153. Western Power Corporation, Seattle.
40542. Western Shipbuilding Corporation, Seattle.
32017. Western Silver Lead Mining Company, Limited, Vancouver.
26551. Western Timber & Logging Company, Everett.
40787. Western Touring & Taxi Co., Seattle.
40045. Western Truck Attachment Co., Inc., Seattle.
40099. Western Union Film Company, Spokane.
39804. Western Washington Alfalfa Growers' Association, Everett.
37052. Whetzel Manufacturing Company, Colfax.
7027. Whatcom County Shingle Company, New Whatcom.
37661. Whatcom Fish Products Company, Bellingham.
11155. Whatcom Machinery Depot, Whatcom.
39999. Whatcom Mining Company, Seattle.
38468. Whidby Electric Company, Langley.
38781. Whidby Lumber & Shingle Company, Clinton.
25628. White City Amusement Company, Bellingham.
39500. White River Valley Dairymen's Association, The, Auburn.
37020. White River Valley Fruit Growers' Association, The, Auburn.
30446. White Salmon Land & Orchard Company, Seattle.
17649. White Star Laundry, Walla Walla.
41081. Wikander Rotary Engine Company, Seattle.
12627. Wiley Land & Stock Co., Yakima.
19566. Williamsburg-Seattle Investment Company, Seattle.
4691. Wm. Birmingham Company, Tacoma.
40047. Wm. J. Wilson & Co., Seattle.
40949. Williams & Hanlon, Inc., Seattle.
36080. Will Johnson Grocery Company, Port Angeles.
38802. Willow Creek Alaska Development Co., Seattle.
35811. Wilson Company, The H. L., Walla Walla.
10366. Wilson, Nobles, Barr Company, The, Whatcom.
26214. Wilson Title and Abstract Company, Tacoma.
39339. Windermere Copper Mining Co., Seattle.
33107. Winslow Progressive Club, Winslow.
28694. Woodman Hall Association, The, Elberton.
38336. Woodworth Manufacturing Company, The, Seattle.
25003. Woods & Burns, Inc., Seattle.
15690. World Real Estate Commercial Company, Seattle.
3477-F. Wright and Dickenson Hotel Company of Seattle, Portland, Ore
40253. Wyoming-Western Oil Company, Seattle.

Y

35846. Yakima Apple Orchard Company, Yakima
40729. Yakima Fur Company, Yakima.
24029. Yakima Homebuilders, Yakima.
40569. Yakima Horn Farms Company, Seattle.
27573. Yakima-Pasco Power Company, Vancouver.
32854. Yakima Reservation Water Users Association, Wapato.
39266. Yellow Aster Development & Mining Company, Seattle.

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39575. Yellow Girl Mining Company, Spokane.
40108. Yelm Land Company, Yelm.
40768. Yeomen Mines and Metals Company, Everett.
0752. Yesler Wood, Coal and Lumber Company, Seattle.
39000. Young & Co., Inc., J. B., Seattle.

**Z**

39725. Zumdick and Schafer, Incorporated, Odessa.

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## LIST OF COMPANIES STRICKEN FROM RECORDS JULY 1, 1920.

43033. Bag, A. B., Junk & Machinery Co., Inc.
39762. A. No. 1 Garage.
16719. Accomack Investment Company.
42215. Adams Lumber Company, C. P.
42466. Admiralty Fish and Cold Storage Company.
42056. Aerial Navigation Corporation of America, The.
37652. Alameda Mines Company.
41692. Alaska Chitina Copper Company.
42401. Alaska Exploitation Company, Inc.
41936. Alaska Junk Co., Inc.
05830. Alaska-Pacific Construction Company.
43157. Alaska Reduction Company, Inc.
42999. Alaska Superior Gold Mining Company.
11860. Alaska Treasure Consolidated Mines.
18838. Alaska United Copper Exploration Company.
32421. Alaska-Westover Copper Company.
41670. Alaska Wyoming Oil Company.
24889. Alfalfa Products Company.
30068. Alki Point Transportation Company, The.
30642. Alki Timber Company.
40984. Allied Shipbuilders, Inc.
42438. Allen Warehouse Company.
41742. Alpine Candy Company.
3533-F. Alveolar Dental Company.
5773-F. American Brokerage Co.
42481. American Eagle Mining and Smelting Company.
41028. American Folding Ladder Company of Seattle, Washington.
37589. American Gas & Incinerator Company.
40964. American Mineral Products Company.
42613. American Service Association.
39251. American Shipbuilding Corporation.
5048-F. American Taximeter Company.
29928. Anacortes Hospital, Inc.
42956. Anchor Lumber Company.
42344. Andrews Jewelry Co., Inc.
38448. Andrew Laidlaw, Incorporated.
04409. Anderson Investment Company, The.
42884. Annapolis Apartment, Incorporated.
41331. Army Post Restaurant Company.
21106. Annas Bay Logging Co., The.
15264. Arlington Mining Corporation.
42643. Art Craft Advertising Service, Inc.
37728. Ash St. Fuel Co., Inc.
09060. Asiatic Export and Import Company, Incorporated, The.
42050. Associated Jewelers.
40691. Associated Realty & Construction Co.
40763. Associated Trainmen, The.
39912. Atwell Dentrifice Company.
40189. August Mietz Agency.
31071. Australian Amusement Co.
40404. Auto Electric Equipment Company.
41632. Automatic Screen Company.
5638-F. Automobile Boats Manufacturing Company.
39768. Automobile Dry Clean and Specialties Company, The.
42331. Automobile Investment Co.
5652-F. Auto Safety Brake Corporation.
37929. Auto Stage Company.

**B**

40412. B. B. Billiards.
40541. B & B Film Company.
27403. Badger Land & Orchard Company.
39185. Badger Lumber Company, The.
42774. Baillargeon & Cousin.

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28454. Bair Drug and Hardware Co., Inc.
39539. Baker, McCormick & Baker, Inc.
34768. Ball Mining Company.
20556. Ballard Wood and Fuel Company, The.
36597. Balto Hydraulic Mining & Dredging Company.
37299. Bancroft-Morgan, Inc.
17354. Banko-Zimmer Co.
10314. Bank of Ellensburg, The.
41516. Barge Bangor, Incorporated, The.
39746. Barnette Jewelry Company.
40177. Barnsdall Gold Mining Company.
33451. Bay Center Co-Operative Packers Association.
42574. Beaver Creek Box Company.
31666. Bee Hive Cash Mercantile Company.
41908. Beko Garment Co., Inc.
11956. Belcher Mining Company, The.
41574. Bella Vista on the Columbia, Inc.
42149. Bell Island Canning Company of Alaska.
42515. Bellingham Coal & Coke Company, (B. C. & C. Co.)
40723. Bellingham Natural Gas. Co., Inc.
2196-F. Bellingham Bay Lumber Company.
30277. Benge State Bank.
28251. Benton Clothing Company, The.
15701. Bergman Clay Manufacturing Co.
38447. Bering Sea Packing Company of Everett.
09106. Berlin Brothers Company.
33230. Bernhard Engraving Company.
17845. Bethel Investment Company.
43000. Beulah Land Company.
25523. Big Creek Shingle Company.
32286. Big 4 Land Company.
39138. Blaine Creamery Co.
15376. Blaine Shingle Company.
23843. Blalock Island Gardens Company.
42136. Blanchard Drug Company.
41839. Blanchard Milk Company.
31716. Blomberg Investment Company.
41937. Bloss-Dernell-Marshall Lumber Corporation.
24051. Bluestem Mercantile Company, Limited.
42084. Bogachiel Logging Company.
30637. Bolster Mining Company.
38976. Bolton Drug Company.
41008. Boulder Lumber Company, The.
38474. Boulevard Cafe.
24907. Boulevard Park Realty Company.
41976. Breeze Auto Truck Tire Company.
31482. Bremerton Elks Home Association.
37510. Bremerton Machine Works, Incorporated.
13522. Bridgeport Development Company.
29283. Bridgeport Implement Company.
41172. Bridgeport-Pateros Storage Company.
25462. Bridgeport Water Company.
15951. Bristol Investment Company.
30672. Broadway District Fruit Growers' Association.
38346. Brooklyn Mining Company.
41946. Broom Company, The.
42054. Bruce Creek Mines Company.
38711. Bruce Houtchens Company.
36919. Brunswick Billiard Parlor and Cigar Co.
02614. Bryant Lumber and Shingle Mill Company.
14718. Buckeye Loan Co.
42398. Bucoda Logging & Lumber Company.
41590. Buena Vista Mines Company.
41439. Buena Vista Mining Co.
32031. Bungalow Publishing Co., Inc., The.
10729. Burlington Mill Company.
38918. Burns Candy Company.
20867. Byron Improvement Company.
39820. Byron's Grocery.

C

41633. California-Washington Gold Mines Co.
26067. Calispell Valley Bank.
41610. Call Publishing Company, The.
37025. Camano Mutual Mill Company.
42159. Campbell-Moore Lumber Company.
42174. Camp Lewis Auto Company.
42450. Camp Lewis Beverage Co.
42335. Camp Lewis Bowling Corporation.
41999. Camp Lewis Vaudeville Company.
42024. Canadian Harper Mines Corporation.

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32934. Canadian Land and Securities Corporation, Ltd.
42580. Canadian Montana Land Company.
35823. Canada Oil and Venture Corporation, Limited.
38201. Capital Cleanser Company, The
39337. Carnation Lumber & Shingle Co.
36701. Carpenter Lumber Company, L. D.
37577. Carter and MacDonald, Inc.
41145. Cash Grocery.
40516. Cascade Merchandise Corporation.
42726. Cascade Portland Cement Company.
1760-F. Cascade Power Company.
42417. Cat'n Fiddle Confectionery.
10581. Cedar Creek Placer Mining Company.
34357. Central Light & Manufacturing Company.
42356. Central Tailoring Plant for Camp Lewis.
21585. Centralia Eastern Railroad Company.
41184. Champion Mines Corporation.
37070. Chase Orchards Water Company.
39797. Chase & Sliter, Inc.
41788. Chas. E. Sullivan, Florist.
40818. Cherokee Mining Company.
38543. Cherry Creamery Company.
42021. Chesterfield Syndicate, Inc., The.
41525. Chelan Falls Milling Co., The.
41636. Chico Ship Building Company.
42295. Chinese National Film Co., Ltd.
35047. Chlopeck Fish Company, Inc., The.
39407. Christensen Concentrator Company.
41984. Christian Industrial Corporation.
41593. Christofferson Airplane Company.
36146. City & Suburban Company.
42722. Clallam Chemical Company.
41424. Clapp & Reed Shipbuilding Corporation.
29927. Clara Investment Co.
09657. Clarence Ray Buffalo Hump Gold Mining Company, The.
3158-F. Classen Chemical Co.
09752. Claussen Brewing Association.
14503. Clearbrook Lumber Company.
41186. Climax Logging Company.
3433-F. Coast Bridge Company.
42498. Coast Engine Co.
30517. Coast Printing Service.
41234. Colfax Printing Company.
42027. College Inn, The.
41960. Collier Harvesting Machine Company.
42093. Coleman Auto Signal Company.
21659. Colonial Realty Co.
25961. Columbus Realty Co.
15835. Columbia Canal Company, The.
2227-F. Columbia Contract Co.
14409. Columbia Copper Company.
34670. Columbia Creamery Association.
42851. Columbia Engineering Works.
41282. Columbia Fuller's Earth Company.
04735. Columbia Investment Company.
29137. Columbia Logging Company.
08260. Columbia River Livestock and Trading Company, The.
42188. Columbia Valley Canning Company.
41958. Combo Manufacturing Co.
40179. Comptior Company, The.
41467. Commercial Finance Company.
30861. Commercial Fruit Land Company.
39716. Commercial State Bank of Mansfield, Washington.
41784. Conawl Cattle Co.
43158. Concrete Ship Moulding Company.
34113. Conley Taxicab Company.
27845. Connell-Kahlotus Telephone Company.
27850. Connor Grocery Company, The.
42192. Conrad Company, Incorporated, The.
40390. Consumers Fish Company.
36370. Consumers Supply Company.
42067. Consolidated Americanadian Terminal Association.
41506. Consolidated Exploration and Mines Company, The.
11556. Consolidated Improvement Company.
42962. Cook Furniture Company.
33864. Co-Operative Creamery, The.
37434. Co-Operative Delivery.
3648-F. Co-Operative Orchards Co.
39730. Co-Operative Store, The.
41369. Copper Crown Copper Mining Company.
41910. Copper King Mining Company.
35895. Corinna Beach Land Co.
37032. Corwin Company, The.

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30788. County Investment Company.
15671. Cowychee Telephone Company.
41258. Crab Orchard Coal Company.
41930. Craig Lumber Company.
41533. C. E. Crane Supply Company.
40428. Cranke McKenzie Company.
42141. Cranmar Lumber Co.
25344. Crawford-Eagleson Company.
37718. Crescent Bar Unit of Wenatchee-North Central Washington Growers' League.
40517. Crescent Beach Realty Co.
36077. Crescent Bowling Alleys.
40338. Crescent Boxboard Co.
34537. Crescent Drug Company.
30347. Crescent Hill Company.
40557. Cross Sound Packing Co. of Alaska.
28001. Crown Realty Investment Company.
24833. Crystalized Milk Company.
23848. Custer Mercantile Co., The
31692. Cyclohomo Amusement Company.
39338. Cypress Fish Company.

**D**

26823. Dabob Bay Logging Company, The.
39897. Daisy Copper Company, The.
30766. Dallas Land Company.
39101. Dalton Land and Irrigation Company.
38955. Davis Brokerage Company.
41850. Davis Mining Company.
16731. Dean & Curtiss.
41385. Dease River Placer Mining Company.
31079. Deer Park Concrete Construction Company.
19832. DeMayo Coaling and Ballasting Company.
42052. Denver Cafe, Inc.
32937. Deveron Investment Company.
37369. Diamond D Ranch Company.
35505. Dice & Miller, Incorporated.
39396. Dielmore Company.
42577. Dimension Mills, Inc.
37278. Discovery Bay Improvement Company.
41272. Ditty Brothers, Incorporated.
41303. Dixie Consolidated Mining Co., The.
41384. Dixie Meadows Mining Corporation.
42042. Dobell Film Company.
42191. Dockton Shipbuilding & Dry Dock Company of King County, Washington.
42471. Domestic Gas Maker.
29607. Dominion Oil Company, The.
41883. Donnell & Polen, Incorporated.
41860. Donohoe-Rathbone Shipbuilding Corporation.
5258-F. Dopp Lumber Company.
41262. Double Bluffs Farm Company.
31373. Dream Theatre Co.
F-6032. Driver & Company, L. F.
26042. Dryden Fruit Growers Union.
41988. Dry Muddy Oil Co.
30869. Dumar Land Company.
06777. Dutch Miller Mining and Smelting Company.
41442. Duwamish Construction Company.

**E**

38676. Earl Diller Company.
37690. Early Dawn Dairy Company.
42140. Eagle Drug Company, The.
27265. East Orville Canal Company.
5705-8. East Palestine Rubber Company, The.
42366. Eastern Oregon Ranch & Live Stock Co.
36883. Eb Investment Co.
34744. Echo Lake Mining Company.
39632. Eckmann Furniture Company.
37212. Economy Stores Company.
31426. Edgerly-Fitz Co.
11587. Edgewood Butter Company, The.
20379. Edmund Cates Company, J.
42756. Edmonds Concrete Shipbuilding Corporation.
38497. Edwall Drug Company.
24419. Edwards Shingle Co.
42873. Eighth Avenue Sand & Gravel Co.
3380-F. Ellers Music House.
40790. Elevator Sales Company, Incorporated.

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37324. Ellen Mining Company.
18945. Elliott Bros., Incorporated.
31764. Ellensburg Consolidated Abstract Company.
19240. Elm Orlu Mining Company.
29404. Emerald District Fruit Growers' Association.
37063. Empire Copper Company, The.
40567. Empire Security & Loan Company, The.
34609. Engelbr. Wiese, Inc.
41019. Entiat Box Company.
35545. Ephrata State Bank
39482. Equitable Finance Association.
4317-F. Equitable Mortgage and Trust Company, The.
42289. Equitable Shipbuilding Corporation.
40114. Erickson Shipbuilding Company.
42797. Est & Peterson Airplane Company.
3249-F. Everett Gas Company.
40483. Everett Hotel Co.
31424. Everett Jobbers' Association.
41378. Everett Manufacturers' Agency, Inc.
38882. Everett Rubber Company.
41853. Exchange Drug Company.

F

40111. F. H. & C. Gold Mining Company.
37155. Fair Department Store, The.
31957. Fairview District Fruit Growers Association.
31751. Fairview Hospital.
40701. Fancher-Larson Co.
43017. Far West Fertilizer Company.
32141. Farmers Co-Operative Company.
39195. Farmers' Co-Operative Elevator and Produce Company.
38407. Farmers' Co-Operative Society.
40997. Farmers' Warehouse Company, The.
39106. Felix Brown & Co.
18048. Ferguson, Incorporated, R. J.
39428. Fields Flotation Company.
42261. Fidelity Grain Elevator Construction Company.
42989. Fidelity Improvement Company.
34859. Fidelity Land and Mortgage Company, The.
20986. Fidelity State Bank.
42329. Fir Lands Timber Company.
35363. Fir Logging Company.
06060. Fir Timber Investing Company.
41577. Fire Retainer Manufacturing Company, The.
40095. First National Mining Company, The.
37834. Fisher Placers Company.
42631. Fitts Company.
21457. Flusey Lead Co.
40788. Flygare & Barnes Company.
41918. Forest By-Products Company.
34450. Fortson Land & Lumber Co.
40677. Forty Mile Dredge & Hydraulic Co.
42566. Frank C. Burrell Company.
41101. Frank Oleson & Sons Shipbuilders, Inc.
09330. Frank Waterhouse Co., Inc.
24978. Frank Waterhouse & Employes, Inc.
42463. Franklin Security Mining Company.
14043. Frederick Co., C. E.
38545. Frontier Fund.
38776. Fruit Growers' Agency, Incorporated, The.
35761. Fruit Growers' Storage & Supply Co.
29395. Fruitvale District Fruit Growers' Association.
38825. Fulmer Undertaking Company, Incorporated.
36208. Furey, East, Pfau & Gordon.

G

39629. Galena Farm Mining Company.
36343. Gandolfo and Company.
42102. Garbe Motors Co., W. C.
4201-F. Garrison-Fisher Company, The.
42066. Gay-Meagher Co.
40511. Geo. C. Baldwin & Co.
20248. Geo. Olson & Co.
42276. George W. Slade Co., Inc.
19745. Germania Realty Company.
30644. General Market Co.
42385. General Welding Company.
18926. German Newspaper Association of Seattle, Washington
31124. Gilbert-Brayton Land Company.
41953. Gilbert Mining Company.

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25270. Gilson Investment Co.
40279. Glenn Ellen Coal Co.
38422. Glenora Mining Company.
36925. Glenwood State Bank.
37268. Globe Construction Company.
43061. Globe Securities Company.
33005. Goddard and Company, Incorporated.
24761. Godwin & Co., J. W.
41146. Goldberg's Dollar Shirt Shops.
41746. Goldthwaite-Shaw Company of Washington.
39439. Gold Bar Drug Company.
39568. Gold Belt Mining Company, The.
39483. Gold and Black Sand Concentrating Company, The.
21932. Gold Creek Antimony Mines and Smelter Company.
41370. Gold Drop Mining and Milling Co.
38144. Gold King Mines Company.
41379. Gold & Platinum Mining Co.
37152. Golden Lake Mining Company.
40683. Golden North Mining Company, The.
38015. Golden Rule Company of Pullman, The.
36881. Golden Zone Mining and Milling Company, The.
27826. Goldendale Heights Orchards Co.
01823. Goldendale Milling Company, The.
39425. Graf Baking Company.
29560. Grandview District Fruit Growers' Association.
42822. Gravity Apple Grader Company.
42113. Grayfish Products Company.
16806. Grand Boulevard Improvement Company.
42981. Grand Market Co. of Tacoma, Washington.
16933. Grand Ridge Coal Company.
29131. Granger District Fruit Growers' Association.
16129. Granger Land Company.
38841. Grays Harbor Door Company.
23167. Grays Harbor Labor Temple Association.
41962. Gresham Lumber Company.
42165. Great Western Merchandise Corporation.
31754. Great Western Mining Company, Ltd.
42799. Greene Park Dentists.
41517. Green River Medicinal Herbs Co.
36005. Greene Security Company.
10469. Green Shingle Co.
43111. Griffin & Co., Inc.
27614. Grinsfelder Company, The.
5758-F. Griswold-O'Donnell Co., The.
39145. Grokemar Shingle Company.
41820. Guemes Land Co.
41358. Guide Manufacturing Company.
42506. Gwinn & Gallagher, Inc.

H

26567. H. &. F. Company, The.
14616. Hague Box and Lumber Company.
34906. Hainsworth Realty Company.
42206. Hanbey-Goss Shipbuilding Co.
42492. Haney Development Company.
41970. Hanover Oil Refining Company.
42541. Hartzell-Sinks Company, The.
41618. Harwood Cooperative Dairy Association, The.
42131. Harris Gas Turbine Company.
21085. Harriman Townsite Company.
27210. Harrington Logging Company.
24210. Harris-Ansart Company.
21364. Hascall & Co., C.
19447. Hawkeye Improvement Company.
40032. Hawley Company, W. S.
39691. Hayland Mill Company.
13308. Hayward-Eastman Land & Manufacturing Company.
33716. Hecla Copper-Silver Mining & Milling Company, Limited.
37715. Henry H. Love Company.
34961. Henry-Pratt & Co.
39913. Henry M. Prince, Inc.
42597. Hepler-Worrall Automobile Company.
29929. Herrett Bros.
42743. Hewitt Drydock & Shipbuilding Company.
13828. Hibernian Gold Mining Company.
39569. High Grade Mica Company of Spokane.
42633. Highlands Gas and Oil Co.
42914. High Standard Manufacturing Company.
42725. Hill Company, E. S.
33954. Hillcrest Lumber Company.
15823. Hill-Wilson Shingle Company.
41128. Hilton Auto Babynest Co.
39741. Hilton Land and Live Stock Co.

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23700. Hoefer & Bolja Logging Co.
39700. Hobson-Pehrson Bowling Co.
42086. Hoh Logging Company.
08349. Holden Gold and Copper Mining Company, The.
41396. Holland Wrench Company, The.
23869. Holman Security Investment Company.
25970. Holmes Disappearing Bed Company of Washington.
42275. Hone & O'Neill Safe Company.
34174. Home Fuel Company.
40426. Home System Corsetry Company.
22448. Home Telephone Company of Washougal, Wash.
40038. Hoquiam Shipbuilding Company.
33952. Horgan-Parker Company.
09111. Horn Silver Mining Company, The.
42607. Horner Terminal Company.
33347. Horton Investment Company.
26386. Hotel Arlington Company, The.
37170. Hotel Wilson, Inc.
42147. House & Land Association.
41014. Howard Auto Tube Protector Co.
21366. Howell-Hill Mill Co.
32443. Howell-Hill-Ray Shingle Company.
06030. Howells Realty Company.
1821-F. Howell Shingle Co., The.
38714. Howick & Howick, Inc.
42927. Hub, The.
3414-F. Hughson & Merton (Incorporated).
42898. Hull Construction Company.
38735. Human Bake Oven, Inc.
33252. Hunter Apartments Company.
40051. Hunter-Wiles Manufacturing Company, The.

I

29479. Imperial Coffee & Tea Company.
36889. Imperial Farms Company.
38039. Imperial Mortgage Company.
42085. Indian Valley Logging Company.
39790. Industrial Loan and Investment Company.
11124. Independence Boom and Driving Company.
43044. Independent Auto Company.
5883-F. Independent Logging Company.
37545. Inland Empire Creamery and Produce Company.
42582. Inland Engineering and Construction Company, The.
42701. Inland Fruit & Produce Company.
33609. Inland Furniture Co.
43049. Inland Wyoming Oil & Gas Co.
42859. Inspiration Oil & Gas Company.
41029. Integrity Roller Bearing Company.
34639. Interbay Pharmacy.
36738. Investors Service Company, The.
11797. International Fisheries Company.
41596. International Marine Salvage Corporation.
5843-F. Interstate Clay Products Company, The.
40082. Interstate Fuel Agency.
26578. Ironside and Company.
39896. Iroquois Mining Company.
32002. Island Investment Company.

J

33096. J. K. Lumber Company.
39416. Jackson Basin Zinc Company.
38527. Jackson Co., D. G.
42977. Jackson Lock Bolt Company.
39049. Jahn & Co., J. H.
42328. James Amusement Co.
18874. James Investment Co.
42862. Japanese Shinyo Association.
27988. Jefferson Grocery Company.
16986. Jim Creek Water, Light and Power Company.
41924. Johnson Creek Mining Company.
41697. Johnson Power Transmission Co.
39054. Jones-Rosquist Piano Co.
32117. Jones-Scott-Walker Company.
31865. Joseph Leibly Realty & Investment Company.
37679. Juliette Investment Company.
38066. Jumbo Mining Company.
42079. June Oil Company, The.

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**K**

42543. Kachemak Bay Fisheries, Inc.
42818. Kahlotus Land & Irrigation Co.
43050. Kanasket Coal and Coke Company, The.
41699. Kangley Coal & Clay Company.
36775. Kanite Explosives Company of Washington.
41382. Kaolin Refining Company, The.
42982. Keller Copper Company.
38239. Keller Department Store, The.
33976. Kelvin Gold Fields Mining Company.
29192. Kennewick District Fruit Growers' Association.
42594. Kennewick Gas & Oil Company.
15418. Kennewick Transfer Company.
39363. Kenney Economy Hydraulic Company.
39821. Kettle Bayou Boom Company.
32925. Keystone Water Users Association.
41964. Kieselguhr Companies Consolidated.
27689. Kimberly Mines Company, The.
12296. Kingston Wharf Company (Limited).
39653. King Oil Company.
36200. Kiona Development Company.
42664. Kirkland Shipbuilding Co.
36711. Kirkpatrick-Hess Company.
39595. Klasco Dredging Company.
26136. Klickitat County Fair Association.
16101. Klickitat Irrigation and Power Company.
41793. Klickitat Lime Company.
35793. Klickitat Northern Railroad Company.
41961. Klyce & Co., E. C.
30586. Knoshers.
42290. Kopiah Coal Company.
18083. Krug Gold and Copper Mining Company.
5957-F. Kwong Man Yuen Goon See.

**L**

39656. L. & V. Mining Company.
18298. LaConner Lumber Company, The.
30840. Ladysmith Land Company.
37199. La Fortune Ditch Co.
42553. Lagree Drug Company, The.
41725. Lakeview Consolidated Mining Company.
36938. Lamona Union Warehouse Company.
41170. Lang-Jones Candy Co.
39191. Lars Mikkelsen Fisheries Co.
21391. Laurelhurst Co.
26116. Lake Chelan Land Company.
41749. Lake View Metals Co.
42121. Lake Washington Shipyards Company.
38967. Laurence-Howell Hardware Company.
37475. Lawton Investment Company.
42796. Lawyers Abstract Company.
41841. Lead Point Mining Company.
42323. Lee Automatic Stoker Co.
09867. Lee Investment Company, The.
25972. Leibly & Blumer Realty Company.
38802. Lester W. David Lumber Co.
42109. Lewenna Academy.
43107. Lewis River Tie Co., Inc.
33283. Lewis, Wiley & Morse, Inc.
41952. Lightning Creek Silver-Lead Mining Company.
42940. Liberty Box Company, The.
42945. Liberty Concrete Shipbuilding Company.
42825. Liberty Hotel Company.
42887. Liberty Mfg. Co.
42992. Liberty Mines Company.
42841. Liberty Shooting Galleries Co.
42458. Link Manufacturing Company.
41562. Little White Salmon Boom Company.
34641. Local Lumber Company.
38077. Logan Commercial Company.
41766. Lone Starr Truck Co.
41915. Long Lake Mills and Timber Company.
37158. Longview Beach Hotel Company.
38282. Lookout Mt. Mining Co.
29361. Lower Naches District Fruit Growers' Association.
37754. Loxauto Manufacturing Company.
41534. Lucky Boy Mining Company.
43070. Lu Jones Travel Bureau, Incorporated, The.
31702. Lynden Cooperative Company.

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M

40999. McAvoy Lumber Company.
41690. McCabe Lumber Co.
29465. McConihe-Moses Lake Irrigation Company, Incorporated.
42976. McCray Company.
39826. McDonald Brokerage Company.
41691. McDonald & Jones, Inc.
24098. McGillivray Creek Coal & Coke Company, Limited.
33339. McHugh Paving & Construction Company, P. J.
43136. McLeod, The Tailor.
42957. McMasters Shipbuilding Company.
41657. McPherson & Company.
24669. McRae and Brannigan, Incorporated.
42715. M & C Lumber Company.
40208. M. C. & M. Lumber Company.
42459. Madison Drug Co.
33779. Mahaffay & Co., R. E.
42786. Maine Shingle Company.
31068. Major Creek Lumber Company.
26349. Malden Waterworks Company, The.
42123. Manganese Development Company.
39866. Manley Fish Company, The.
27207. Manley & Sons.
39525. Mann Motors Co., J.
41011. Mansfield Amusement Company.
41637. Manson-Chelan Falls Warehouse Company.
42645. Maple Falls Improvement Company.
39019. Marani Products Company.
41500. Marine Engineering & Dry Dock Co.
41780. Marine Lifesaving & Equipment Co.
5979-F. Martin-Swan Company, Inc.
42117. Marysville Lumber Company.
10554. Marysville Townsite and Development Company.
41598. Mason-Houston Patents Corporation, Limited.
28331. Massol Investment Company.
24245. May Creek Coal Company.
6117-F. May Queen Mining Company.
42578. Mecum Manifold Sales-Check Co.
26662. Men's Shop Clothing Company.
41255. Merchants Auto Body Company.
39472. Merchants Credit Company.
41696. Merchants Delivery Company.
38617. Merchants Fruit Co.
42599. Mercantile Co., W. S.
37883. Mercantile Warehouse Company, The.
43149. Merrill-Burns Candy Company.
41444. Merit Merchandise Corporation.
39893. Methow Investment Company.
37303. Methow-Pateros Unit of Wenatchee-North Central Washington Growers' League.
41589. Methow Valley Railroad Company.
42820. Metheany & Torney.
19060. Meteor Land Company.
4809-F. Metz Company.
19827. Mexican Mines, Limited, The.
33853. Mileta Farm Company.
41026. Mills-Grant Company.
4103-F. Milton Fruit Growers Union.
38554. Miller, Inc., L. E.
4856-F. Miller Piano Company, S. W.
39717. Mine Exploration Company.
41706. Mine Machinery Mfg. Co.
18386. Minneapolis Logging Company, The.
38777. Mitchell Perfo Company.
3848-F. Mineral Farm Mining Company, Limited, The.
15492. Mineral Springs Hotel Company.
42423. Model Cloak & Suit Co.
39699. Moffet Flour Co.
18430. Molson Gold Mining Company.
07790. Monitor Consolidated Copper Mining Company.
35913. Monitor Fruit Exchange.
40693. Monitor Mercantile Company.
21263. Monrovia Realty Co.
38260. Monarch Greybull Oil Company, The.
42130. Monarch Petroleum Company.
42880. Montana Hog Products Company.
39969. Montana-Sunset Copper Company.
35595. Moody Farmers Warehouse Company.
41889. Moore Company, B. F.
40945. Moraine Gravel Co.
41835. Mortgage Guarantee Company.
36196. Mortgage and Investment Company of Seattle.

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39018. Motor Car Protective Corporation of America.
6112-F. Motors Sales Corporation.
42073. Motor Securities Corporation.
5861-2. Motor Truck & Tractor Company.
40301. Mott Mill Company, C. P.
27821. Mount Adams Railway Company.
42609. Mount Baker Anthracite Coal Company, The.
23213. Mt. Hope Farmers Grain Co.
31459. Mt. Stuart Mining Company.
41710. Mt. Vernon Grain Co.
41689. Moxee City Butter and Cheese Company.
32041. Moxee District Fruit Growers Association.
34375. Muehlenbruch Company, The C. T.
1794-F. Mukilteo & Lake Washington Railway Company.
41609. Mulligan & Burke Grain Company.
38754. Mutual Benefit Association.
43492. Mutual Construction Company, The.
43218. Mutual Customs & Freight Co.

N

41585. Nabatame Copper Co.
37959. Nakochna Gold Dredging Company, The.
32430. Nashotah Realty Company.
43327. Nature's Polish Company of Seattle, Washington.
41526. Navy Yard Home Builders of Charleston.
41768. Navy Yard Housing League.
41911. National Drug Company, The.
38751. National Engineering & Equipment Company.
40922. National Home Advertising Company.
00338. National Iron Works.
39943. National Museum Company.
41527. National Nut Lock Appliance Company.
33692. National Park Hotel and Transportation Company.
37982. National Potash and Iodine Company.
39481. National Realty Building Co.
40258. National Ship Building Company.
43118. Neleh Trading Company.
41654. Nelson Mining & Development Co.
31959. Nettleton & Kinney, Inc.
29751. Neubert & Co.
21485. Nevada Hot Springs Company.
31561. New Crystal Mining Company.
41398. New Theatre Company.
28204. New Victor-Empire Mining and Milling Company.
42562. New York-Edmonds Construction Corporation.
5385-F. New York Lubricating Oil Company.
18110. Newaukum Mill Company.
13072. Newman Lake Lumber Co.
35981. Newoc Company, The.
42802. Newport Fishing & Packing Company.
31421. Niagara Boom Company.
11428. Nome Exploration Company.
33848. Normand, Neilson & Co.
37266. Norman Waterhouse & Company.
42501. Norse-Pacific Development Company.
41074. Northland Fish Company.
41203. Northport Co-Operative Company.
5159-F. North Bank Logging Company.
27422. North Coast Lumber Company.
42626. North End Fuel Co.
23530. North Land Steamship Company.
29097. North Nob Hill District Fruit Growers' Association.
33286. North Pacific Fruit Distributors.
39431. North Pacific Grain Company.
39553. North-Pacific Oakland Company.
41212. North Pacific Shipbuilding Corporation.
35628. Northern Sales Company.
38873. Northwest Brick & Tile Construction Company.
34682. Northwest Buick Co.
37462. Northwest Canning Company.
43069. Northwest Coast Manufacturers Company.
42879. Northwest Construction and Spar Company.
35215. Northwest Land & Colonization Co.
42911. Northwest Lighterage Co.
42146. Northwest Oil & Gas Co.
41166. Northwest Pictures Corporation.
14719. Northwest Timber Company.
42341. Northwestern Detective Agency, Inc.
40401. Northwestern Grain Company.
36388. Northwestern Keystone Co.
25201. Northwestern Mercantile Agency.
41628. Nushagak Placer Mining Company.

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**O**

39763. O. K. Garage.
36537. O. K. Auto Parts Company.
19685. Oak Investment Company.
41320. Oakville Co-Operative Cheese Factory.
34763. Oakville Fair Association.
42207. Observer Publishing Company, The.
3496-F. Occidental Coking Coal Company.
36320. Okamaru Company, Y.
28252. Okanogan Valley Fruit and Orchards Company.
20446. Olympian Investment Company.
37455. Olymont Hotel Co.
43135. Olympia Hotel Company.
39851. Olympia Shipbuilding Company.
42089. Olympic Export Lumber Company.
36996. Olympic Paving Co.
37481. Omak Concrete Products Company.
42495. Ophir Consolidated Mines.
36235. Orington Land Co.
40153. Orient Box and Shingle Company, The.
08160. Orient Trust Company.
38741. Oregon Agricultural Limestone Company.
41563. Oregon Stock Farm.
41099. Oregon-Washington Automatic Speed Signal Co.
41765. Oregon & Washington Excavation Co.
35899. Oregon & Washington Land Company.
41903. Otis Publishing Co.
41728. Overland Lumber Company, The.
15672. Owen Lumber Co.

**P**

41518. P & C Lumber Company.
34668. Packard Hauling Co., The.
41756. Page and Bolster Shingle Company.
42313. Pacific Coast Doll Manufacturing Company, Inc.
41698. Pacific Coast Products Company.
32889. Pacific and Atlantic Transportation and Fishing Co.
41451. Pacific Bag & Metal Co.
10609. Pacific Barge Company.
42082. Pacific Beverage Company.
42612. Pacific Black Manufacturing Co., Inc.
40924. Pacific Commissary Company.
42122. Pacific General Contracting Company.
34112. Pacific Iron and Steel Company.
42070. Pacific-Northern Shipping Company.
41409. Pacific Northwest Manufacturing Company.
38891. Pacific Sales Company.
29668. Pacific Scales and Show Case Company.
41192. Pacific Ship Building Corporation.
42555. Pacific Ship Knee Company, Inc.
21179. Pacific Syndicate, The.
36088. Panama-Eastern Lumber Co.
42302. Pantages Los Angeles Theatre Company.
42304. Pantages Portland Theatre Company.
42303. Pantages San Francisco Theatre Company.
42270. Pantages Spokane Theatre Company.
42269. Pantages Tacoma Theatre Company.
41772. Paper Products Co.
1603-F. Paraffine Paint Company.
36654. Park Irrigation Company.
32963. Parkwater Improvement Co.
5906-F. Parker & Banfield.
35874. Parker Investment Company of Seattle, The.
43032. Parker System Concrete Corporation.
40367. Pat & Pete Copper Mining Company.
40578. Pasco Waterusers' Corporation.
42687. Pearne & Stone, Inc.
41741. Pedersen Manufacturing Company.
32433. Pelican Realty Company.
42853. Penn Undertaking Company.
39017. Perfect Cream Cooler Co.
43025. Perfect Wrench Manufacturing Co.
35470. Perfection School Desk Manufacturing Company.
38769. Perry Company, N. E.
37686. Peshastin Unit of Wenatchee-North Central Washington Growers League.
42310. Peoples Co-Operative Union.
22659. People's Grocery Company, The.
456-F. Philadelphia Mortgage and Trust Company.
40888. Phillip's Surgical & Metal Lamp Company.
40815. Phoenix Construction Company.
25319. Pierce Brothers Co., Inc.

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37219. Pierce County Rural Development Company.
4413-F. Pierson Roeding and Company.
40816. Pigot Bay Gold Mining Company.
10832. Pioneer Mining Company.
41905. Pioneer Paper Company.
28130. Pioneer Red Cross Pharmacy.
35219. Plummer Dairy Company.
41064. Pneumatic Painter Company.
00547. Polk & Co., R. L.
39766. Polar Grease and Oil Company.
5101-F. Portland Wood Pipe Company.
31000. Port Angeles Investment Company.
38616. Port Graham Coal Company, The.
42138. Port Orchard Commercial Co.
21561. Port Townsend Piledriving Company.
27517. Potomac Investment Company.
40682. Power City Cedar Company.
28540. Priest Rapids Fruit Land Co.
35839. Producers' Storage Company.
42540. Profit Sharing Association.
41642. Progressive Cloak, Suit & Dress Co., Inc.
39816. Progress Specialties Company.
40434. Providence Gold Mining and Milling Company, The.
42343. Provident Oil and Exploration Company.
37775. Prosser Co-Operative Creamery Company.
29169. Prosser District Fruit Growers' Association.
37980. Prosser Land & Live Stock Company.
42259. Purity Products Company.
37955. Purkey Self-Tying Insulator Co.
41944. Purves Auto Service, Incorporated, The.
38333. Puget Sound Coal Co., Inc.
29647. Puget Sound Lumber Agency.
41736. Puget Sound Merchandise Corporation.
42434. Puget Sound Natural Gas and Refining Co.
36907. Puget Sound Packing Co.
41615. Puget Sound Pulp & Power Company.
41386. Puget Sound Spar Co., The.
41329. Puget Sound Steel Corporation, The.
2617-F. Puget Sound Preserving Co.
42134. Puget Sound-Wyoming Oil Company.
25765. Puyallup Furniture Company.

**Q**

39527. Quincy Valley Co-Operative Creamery Company.
16365. Quincy Lumber & Grain Co., The.

**R**

37632. R & R Land Company.
37837. Rablin Lumber Co.
41799. Radonich Bros., Incorporated.
30727. Railway's Accessories Company.
23582. Rainbow Mining Company, The.
42453. Rainier Valley Delivery System.
32834. Ramaker Bros. Co.
41863. Randall Grocery & Brokerage Company.
41332. Rattle-snake Hills Mining Co.
15373. Rattle Snake Mining Company.
41452. Raun Boiler and Manufacturing Co.
5518-F. Read-Chapin Co., The.
42830. Realty.
28425. Realty Sales Co.
40582 Rector Hotel Company.
39956. Redemption Machine Works.
43003. Red Dyke Mining Company.
30682. Red Front Clothing Company, The.
39369. Reelplay Feature Co., Inc.
40583. Reservation Tillage Company.
39964. Reservation Percheron Horse Co.
23186. Regent Construction Company.
26224. Reid Bros. Surgical Supply Co.
41896. Reka Fay Mining Company.
33509. Reliance Tow Boat Company.
40661. Retriever Copper Mining Company.
41731. Republic Farms Company.
29229. Republic Lumber Company.
41948. Rex Fuel Company.
40917. Rex-Columbia Mining Company, The.
43048. Rialto Feature Film Company.
17206. Rialto Mining Company.
37431. Richmond Beach Brick Company.
38637. Rio Negro Fruit Co.
42703. Risdon Stoker Co.

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37397. Riverview Mill Company.
27556. Riverview Orchard Co., The.
25807. Riviera Company, The.
30392. Riverside Development Company.
40832. Robertson Company, C. S.
23350. Robinson Company, The W. W.
42178. Rofilo Sales Company.
36478. Romort Manufacturing Company.
41057. Rose & Fisher Pile Co.
14995. Roselle Mining Company.
41771. Rosemont Company.
42679. Rotary Shingle Company.
34042. Roy Agricultural Fair Association.
39885. Royal Mining Company.
31992. Roy E. Powers, Inc.
42923. Ruby Commission Company.
24635. Ryan Harness Company.
41730. Ryan Holding Company.

S

41845. S-B Cap Co.
34349. Safety-First Air Brake Company.
40979. Safety Gas and Stove Company.
34154. St. James Investment Company.
42183. Sander-Westfall Transportation Company.
39018. Sandy Point Recreation Company.
14229. Sandpoint Water and Light Company.
41894. Sanitary Comb Company, Inc.
35411. Sanitary Fish Company.
36018. San Juan Co-Operative Creamery Co.
3390-F. San Juan Navigation Company.
40122. Santa Rosa Mining Company.
42840. Sawyer-Reid Company, Inc.
41597. Schooley Undertaking Company.
4733-F. Scottish Pacific Mortgage Company, Limited, The.
16942. Sea-Board Oil Company.
39372. Seaboard Wellington Coal Company.
40844. Seaside Pharmacy.
19022. Seattle Alaska Copper Company.
38950. Seattle Antimony Company.
41827. Seattle Bee & Honey Co.
36504. Seattle Land and Livestock Company.
18396. Seattle Odd Fellows' Temple Association.
33688. Seattle Pole & Pile Company.
41735. Seattle Sales Agency Corporation.
42248. Seattle Shipping and Construction Company.
40394. Seattle Tire Protector Company.
41488. Seattle Toy & Novelty Company, Inc.
28291. Sectional Threshing Cylinder Company.
40028. Security Development Corporation.
36816. Security Investment & Loan Co.
41722. Seldovia Packing Company, Inc.
40160. Selkirk Mining Company.
40502. Sentry Coal & Coke Company, Limited.
41847. '76 Consolidated Mining Co.
985-F. Shasta Water Company of Seattle, The.
28346. Shull & Co.
37223. Shultz-Owen Grocery & Meat Company.
42441. Silent Gun Company, The.
40603. Silverland Mining Company.
42406. Silversmith Mines (Non-Personal Liability).
39157. Silver Birch Farms.
40260. Silver Gable Mining and Milling Company.
30827. Silver Hoard Mines Company.
31239. Silver Lake Railway Company.
41789. Simon Lumber & Shingle Company.
16510. Simpson-Anderson Timber Company.
39318. Skinner Syndicate Incorporated.
41432. Skookum Fish Company.
39458. Skagit Warehouse Company.
4618-F. Slade-Wells Logging Company.
32548. Slocum & Reed, Inc.
39681. Smith Bates Company.
42632. Smith's Dope, Inc.
26309. Smith's Sand & Gravel Co.
24819. Snake River Warehouse Company.
42020. Snohomish Copper Company.
08035. Snohomish Land Company.
40033. Sound Telephone and Telegraph Company.
29193. South Nob Hill District Fruit Growers' Association.
32484. South Side Timber Company.
38953. South Tacoma Ice and Mercantile Company.
41054. South Willis Coal Company.

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29418. Sprague Company, Limited, The.
41872. Spokane-Arcadia Dancing Academy.
24695. Spokane Alarm Company, The.
41489. Spokane Copper Company, Limited.
18772. Spokane Jobbers Exchange.
42776. Spokane and Nelson Mining and Investment Company, Limited.
25585. Spokane Taxicab Company.
28834. Spokane Tungsten Company.
42083. Spruce Construction Company.
42088. Spruce Lumber & Box Company.
35642. Squire's Home for the Aged.
36655. Stade Irrigation Company.
41711. Stanley Shingle Co.
41353. Staps Fisheries & Packing Company.
37540. Standard Hydro Amalgamator Co.
26560. Standard Laundry Company.
17927. State Bank of Sumner.
33120. Star Lake Investment Co.
17728. Star Steamship Company.
3665-F. Star Timber Company, The.
36363. Sterling Ship Company.
42483. Stewart-Rupert Company.
37609. Stikine Mining Company of Seattle.
42619. Stiles The Builder, Inc.
39476. Strawbridge & Barnold Co.
43088. Stuvland Machinery Company.
43094. Suburban Booking Co.
29354. Suburban Irrigation Company.
33090. Sullivan, Considine & Oppenheimer.
41660. Sultan Hospital.
38143. Sumner Building Company.
29535. Sumner Real Estate & Loan Company.
41687. Sumter Smelting Corporation.
4162-F. Sumpter Lumber Company.
28283. Sumas State Bank.
23625. Sun Drug Company.
29119. Sunnyside District Fruit Growers' Association.
43127. Sunnyside Farming Company.
42477. Sunset Candy Company.
39558. Sunset Service, Inc.
40005. Superior Construction Company.
42746. Superior Milk Company.
37387. Superior Oil Co.
27626. Susan D. Mines Company, The.

T

31333. Tanum Coal Company.
41321. Taneum Coal Company.
27348. Tacoma Auto Livery Company.
41387. Tacoma Cycle Company.
31773. Tacoma & Eastern Lumber Company.
40373. Tacoma Mining Company.
39220. Taylor-Schumacher-Williams, Incorporated.
38609. Telegram Placer Company.
39323. Teller Packing Company.
34124. Terminal Transfer Company.
41360. Theatre News Service, Inc.
41344. Thermit Welding & Modern Torch Company.
33127. Thomas-Culross Mining Company.
40176. Thomas Pulp and Paper Company.
42881. Thompson Patent Mattress Company.
31767. Thunder Creek Mining Company.
31204. Tidewater Logging Company.
40995. Tieton Townsite Company.
42330. Timber Private Railroad Company.
41372. Tip-Top Mill Company.
42058. Titan Feature Photo Play Company.
27452. Toke Superior Olympia Oyster Co.
31864. Tolt Land Company.
31191. Tolt Townsite Company.
34721. Tolt Water, Light & Power Company.
42734. Toppenish Motor Company.
36368. Top Notch Flour Mills.
41813. Torpedo Gun Co.
40188. Tourist Trading Company.
36861. Toyo Shokai.
38755. Trainmens Fraternal Association.
42655. Trans-Oceanic Corporation.
41681. Trans-Pacific Corporation.
41572. Treasury Engineering Corporation.
28860. Troy Mining Company, The.
42286. Trunkey-Wolfe, Inc., The.

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41254. Tubbs Lumber Company.
25892. Twin Harbors Lumber Information Bureau.
41565. Twin River Development Company.

U

42486. Universal Auto Appliance Company.
42517. Universal Check Writers Company.
37990. Union Coal & Supply Company.
40360. Union Creamery Company.
25060. Union Land Company.
13200. Union Manufacturing Company.
41509. Union Pump & Machinery Co.
15564. Union Transfer, Moving & Storage Company.
38670. United Copper Company.
41539. United Copper-Clad Steel Company.
37525. United Distributors Co.
39169. United Mines Co.
38796. United Securities Corporation.
41651. U. S. Attachment Co.
42087. U. S. Logging Company.
41070. U. S. Magnesite Company.
42883. U. S. Nitrate Company, The.
41666. United States Aerospede Company.
38905. United States Kieselguhr Co.
41997. United States Life Buoy Company.

V

41505. Valley Auto and Supply Co.
42361. Valley Evaporating Company.
11387. Valley Improvement Company.
41423. Valley Magnesite Company.
36937. Valley Sanitarium of Yakima, The.
37438. Valley Trading Company, The.
33998. Vanasse Land Company, Inc.
43055. Vancouver Auto Service Company.
32294. Vancouver Flour Mills Company.
42531. Vancouver Galvanizing Works.
14928. Vashon Sand and Gravel Company.
42195. Vegetable Products Company.
41430. Ventura Petroleum Company.
43098. Victory Hotel Company.
35102. Vincent Mill Company.
40109. Vincent D. Miller, Inc.
38512. Vincent Shingle Co., The.
40403. Virginia Mining Company.

W

40369. Walkers Automatic Catering Machine Company.
42038. Wallowa Lumber Company.
40690. Walla Walla Democrat.
33078. Walla Walla Hothouse Vegetable Company.
11067. Walla Walla Live Stock Company.
02872. Walla Walla Warehouse and Elevator Company, The.
34139. Wapato District Fruit Growers' Association.
40132. Wapato Farmers Union Association.
42983. War Chest Mining Company.
42013. Ward Garage Co., Inc.
34555. Warwick Cranberry Company.
42771. Washington Barbers Supply Company.
09739. Washington Brick & Tile Company of Seattle.
41235. Washington and California Development and Mining Company, The.
40284. Washington Catering Co., Inc.
34228. Washington Copper Mines Development Company.
42461. Washington Detective Bureau.
4138-F. Washington Electric Railway Company.
41410. Washington Evaporated Food Co.
35072. Washington Incorporating Company.
38702. Washington Independent Telephone Co.
38140. Washington Instrumental Co.
16756. Washington & Iowa Copper Mining Company.
42090. Washington Lens Company.
07035. Washington Loan Office.
40256. Washington Magnesite Company.
42388. Washington Mills Company, The.
16866. Washington Mining and Milling Company.
40222. Washington Molybdenum Company.
34637. Washington Mortgage & Security Company.
42334. Washington Oil and Natural Gas Company.
41752. Washington and Oregon Faucet Company.
28179. Washington-Oregon Land Company.

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38689. Washington Quarries Company, The.
33782. Washington Security and Loan Company.
40097. Washington Ship Building Company.
20604. Washington Star Creamery Company.
41177. Washington State Poultry Association, Inc.
42065. Washington State Sales Company.
08625. Washington State Sugar Company.
37823. Washington Stock Food Co.
41408. Washington Wood Preserving Company.
40810. Washington-Wyoming Oil Company.
27325. Waterhouse Lighterage Company, The.
30149. Waterhouse Trading Company.
41774. Watermobile Corporation of America.
43046. Waverly-Tangier Mines, Inc.
26680. Weller Live Stock Co.
06373. Wells Fargo Mining Company.
29573. Wenatchee Apple Land Company.
11950. Wenatchee Canal Company.
42755. Wenatchee Delivery Company.
28746. Wenatchee Farms Company.
29150. Wenatchee Highland Orchards Company.
39327. Wenatchee Land Irrigation Company.
32833. Wenatchee Meat Company.
34291. Wenatchee-North Central Fruit Distributors.
30384. Wenatchee Park Land and Irrigation Company.
2517-F. Wenatchee Valley & Northern Railway Company.
42153. Wesco Seed Company.
38311. Westward Navigation Company.
23702. West Coast Agencies, Inc.
40419. West Coast Corporation.
42372. West Coast Logging Co., The.
42857. West Coast Mining Company.
19743. West Hecla Mining Company.
28433. West Side Telephone Company.
37866. Western Automobile Company.
42826. Western Dental Supply Company.
30075. Western Empire Land Company.
42245. Western Fibre & Pulp Company.
40371. Western Holding Company.
42868. Western Hospital Supply Co.
40664. Western Loggers Commissary Company.
41842. Western Machine & Tool Company, The.
41888. Western Medicinal Oil Company.
41222. Western Minerals Company.
36307. Western Oil and Gas Company, Limited.
37447. Western Paving Company.
41247. Western States Co., Inc.
41718. Western Toy Company.
42160. Western United Stockmen.
34936. Western Washington Securities Co.
42424. Whatcom County Oil & Refining Company.
40632. Wheeler Hall Company.
42041. Whitney Boy's Chorus Extension, The.
29147. White Automobile Company, The.
35800. White Cross Drug Company.
40037. White Meat Co., The.
39259. White River Creamery Company.
42545. White River Spruce Company.
41791. White River Water Company.
2208-F. White Salmon Lumber Company.
41886. White Star Community.
09017. White Star Steamship Co.
39064. White Truck Logging Company.
34661. Wm. Anderson Company, Inc., The.
03505. Wilson Investment Company, The.
39508. Wilson Mining Co., S. A.
23381. Winlock Fruit Growers Association, The.
15368. Winlock Rochdale Co.
30197. Wiwaho Co., Inc., The.
42287. Wolfe-Trunkey Orchards, Inc.
25589. Wonder Mercantile Company.
41416. Wood Products Syndicate.
42053. Worsey Mining Company.
40680. Wright Rebound Snubber Company.
42889. Wright Steel Foundry Company.
19765. Wyman & Sheldon, Incorporated.
41719. Wyoming National Oil Company.
41645. Wyoming Petroleum and Finance Company.

Y

42586. Yakima-Grant County Gas & Oil Co.
42025. Yakima Evaporating Co.
34029. Yakima Fruitgrowers Exchange.

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27876. Yakima Furniture Co.
19868. Yakima Orchard Highlands Company.
42695. Yakima Securities Co.
28968. Yakima Valley Fruit Growers' Association.
23109. Yates Hose Rack Company.
42877. Yearound Revolving Door Co.
24997. Yellowstone Land Company.
30999. Yoho Estate, Inc.
42709. Yo Tambien Mining, Milling and Development Co., The.

**Z**

29586. Zillah Development Company.
31308. Zillah District Fruit Association.

## REINSTATEMENTS.

**A**

Aster Candy Company, Spokane, Wash.
American-Japanese Silica Company, Everett, Wash.
Alaska Consolidated Oil Fields, Seattle, Wash.
Alaska Home Stake Mining Company, Seattle, Wash.
Association of Pacific Fisheries, Seattle, Wash.
Airon Investment Company, The, Spokane, Wash.
Arthoud Land Company, Hoquiam, Wash.
Amalgamated Gold Mines Company, Seattle, Wash.
A. B. Graham Investment Company, Seattle, Wash.
Automatic Window Screen Mfg. Company, Seattle, Wash.
Alfred Cigar Company, Tacoma, Wash.
American Finance & Safe Deposit Company, Tacoma, Wash.
Alpha-Swayne Company, Seattle, Wash.
Alaska Dredging Company, Seattle, Wash.
Alaska Reduction Company, Inc., Tacoma, Wash.
Anacortes Glass Company, Bellingham, Wash.
American Ramie Textile Company, Seattle, Wash.

**B**

Barnes Grain & Feed Company, Yakima, Wash.
Baby Helen Mining Company, Portland, Ore.
Bolcom-Sligh Coal Company, Seattle, Wash.
Banner Shingle Company, White Rock, B. C.
Bitter Root Mountain Mining Company, Spokane, Wash.
Brewster Orchards Company, Brewster, Wash.
Bixby Realty Company, Ltd., Long Beach, Calif.
Bluestem Grain Company, Bluestem, Wash.

**C**

Cayuga Investment Company, Seattle, Wash.
Coulee Land & Orchard Company, Coulee City, Wash.
Carlson Logging Company, Hoquiam, Wash.
Copalis Lumber Company, Carlisle, Wash.
Canyon Logging Company, Snohomish, Wash.
Chelan Company, Seattle, Wash.
Clear Cedar Shingle Company, Centralia, Wash.
Capital City Iron Works, Olympia, Wash.
Copalis Beach Company, Yakima, Wash.
Central Republic Mining Company, Spokane, Wash.
Consolidated Copper Company, Turk, Wash.
Chelan Realty Company, Chelan, Wash.
Cascadia Mining & Development Company, Portland, Ore.
Cedar Creek Placer Mining Company, Colville, Wash.
Curlew Creamery Company, Chewelah, Wash.
Columbia Investment Company, Spokane, Wash.
Centennial Mining & Smelting Company, The, Spokane, Wash.

**D**

Demaris Brothers, Inc., Seattle, Wash.
Dungeness Irrigation Company, Dungeness, Wash.
Duncan & Sons, Seattle, Wash.
Donohoe Mines Corporation, Seattle, Wash.
Double Header Mining Company, Seattle, Wash.
Danard Auto Machine Works, Inc., Tacoma, Wash.
Dalton Trading Company, Yakima, Wash.

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**E**

Empire Hotel & Land Company, Seattle, Wash.
Eden & Crescent Mining Company, Ltd., Spokane, Wash.
Endicott Hardware & Implement Company, The, Endicott, Wash.
Elberton Milling & Power Company, Elberton, Wash.
Electric Utilities Company, Spokane, Wash.
Ernst-Alaska Dredging Company, Seattle, Wash.
E. T. Barnette Plantation Company, San Francisco, Calif.

**F**

Fishing Vessel Owners Association, Inc., Seattle, Wash.
Fisher & Company, R. J., Seattle, Wash.
Ferry Queen Copper Mining Company, Spokane, Wash.
Franklin Security Mining Company, Wallace, Idaho.

**G**

Guion & Company, Frank M., Seattle, Wash.
Geo. Russell Reed Company, Seattle, Wash.
Great Western Smelting & Refining Company, Seattle, Wash.
Great Western Copper Company, Inc., Seattle, Wash.
G. H. Copland Company, Seattle, Wash.
Granada Gold & Copper Company, Spokane, Wash.
Giant Silver Mining Company, Hatton, Wash.
Gray Copper Mining Company, The, Spokane, Wash.
George W. Miller Company, Seattle, Wash.
Goshen Lumber Company, Lawrence, Wash.

**H**

Hirst Chicagoff Mining Company, Juneau, Alaska.
Hudson Investment Company, Olympia, Wash.
H. S. Turner Investment Company, Seattle, Wash.
Helena Apartments Company, Inc., Kent, Wash.
Highlands Fruit Company, Kennewick, Wash.
Haven Irrigation & Land Company, Portland, Ore.

**I**

Iowa Mining Company, Seattle, Wash.
Independent Fuel Company, Seattle, Wash.
Inland Empire Irigated Suburban Tracks Company, Spokane, Wash.
Inter-Mountain Copper Mining Company, Spokane, Wash.
Indian Refining Company, New York, N. Y.
Inter-State Logging Company, Portland, Ore.
Idaho Northern Mineral Company, Wallace, Idaho.

**J**

John Gourley Company, Seattle, Wash.
Joseph N. Britton Land & Timber Company, Seattle, Wash.
J. T. Hayes Realty Company, Seattle, Wash.
Journal Publishing Company, The, Bellingham, Wash.
John Doran Company, The, Spokane, Wash.
Junction Placer Mining Company, Spokane, Wash.
Keep Cool Mining Company, Spokane, Wash.
Kane Taylor Leather Specialty Company, Seattle, Wash.
Kirkland Investment Company, Kirkland, Wash.
Kelso Brothers Company, Kiona, Wash.

**L**

Lillico Transportation Company, Seattle, Wash.
Lead King Mines, (Incorporated), Metaline Falls, Wash.
Lane & Bronson Lumber Company, Colville, Wash
Lower Yakima Orchard & Vineyard Company, The, Seattle, Wash.
Liberty Amusement Company, Spokane, Wash.
Loon Lake Copper Company, Spokane, Wash.
Lind Land Company, Lind, Wash.
La Camas Mill & Flume Company, Vancouver, Wash.
La Camas Booming Company, The, Camas, Wash.
Lakota Land & Water Company, Seattle, Wash.
Lang Drug Company, The, Seattle, Wash.
Little Spokane Light & Power Company, Deer Park, Wash.

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**M**

Morgan & Brewer, Inc., Hoquiam, Wash.
Mowat Lumber Company, Edmonds, Wash.
McCormick & Columbia River Railroad Company, McCormick, Wash.
Mutual Electric Light & Power Company, Puyallup, Wash.
Michael Bros. Drug Company, Tacoma, Wash.
Men's Bootery Company, The, Seattle, Wash.
Mattochock Hardware Company, Kennewick, Wash.
Mineral Creek Copper Company, Cle Elum, Wash.
Minook Gold Dredging Company, Chicago, Ill.
Matsuc Company, Seattle, Wash.
Mason County Logging Company, Bordeaux, Wash.
McCormick Lumber Company, McCormick, Wash.
McCaskey & Company, Frank W., Spokane, Wash.
Montecoma Investment Company, Tacoma, Wash.
MacCamy Air Cooler & Condenser Company, Spokane, Wash.
Morgan Milling Company, Goldendale, Wash.
Marquette Securities Company, The, Minneapolis, Minn.
Manuel Brothers Company, Minneapolis, Minn.
Mutual Investment Company, Spokane, Wash.
McGraw, Kittinger & Case, Seattle, Wash.
Miller Transfer, Inc., Seattle, Wash.
McNab Drug Company, Spokane, Wash.
Marshall Lake Power & Land Company, Spokane, Wash.
McAllister Mining & Milling Company, Ltd., Spokane, Wash.

**N**

Naches Light & Water Company, Seattle, Wash.
Nisutlin Gold Mining Company, Goldendale, Wash.
Northern Lumber Company, Spokane, Wash.
North West Automobile Club, Seattle, Wash.
Nippon Plumbing & Electric Works, Seattle, Wash.
Nikols Dress Mfg. Company, Seattle, Wash.
Northport Development Company, Spokane, Wash.
North Yakima, New York Orchard Company, New York, N. Y.
New York Orchards Association, Brooklyn, N. Y.
N. & M. Lumber Company, Centralia, Wash.
Nott-Atwater Company, Spokane, Wash.
Newman Lake Lumber Company, Wallace, Idaho.

**O**

Occidental Fish Company, Seattle, Wash.
Oldsmobile Company, Spokane, Wash.
Oak Point Piling & Lumber Company, Portland, Ore.

**P**

Pacific Export Lumber Company, Portland, Ore.
Puget Sound Marble & Granite Company, The, Seattle, Wash.
Palatine Investment Company, Seattle, Wash.
Puget Sound Stevedoring Company, Seattle, Wash.
Pacific Knitting Mills, The, Seattle, Wash.
Princeton Townsite Company, Spokane, Wash.
Peoples Union, East Stanwood, Wash.
Pacific Press, The, Seattle, Wash.
Phoenix Smelting, Refining & Mining Company, The, Spokane, Wash.
Pittock & Leadbetter Lumber Company, Vancouver, Wash.
Pontiac Shingle Company, Seattle, Wash.
Paris Belle Gold Mining Company, Portland, Ore.
Pacific Well Driller Company, Inc., Seattle, Wash.
Pacific Cranberry Marsh, Portland, Ore.
Pacific Tank & Silo Company, Seattle, Wash.
Pacific Agency, Vancouver, Wash.
Peoples Water Company, Yakima, Wash.
Port Angeles City Dock Company, Port Angeles Wash.
Phillips Company, The, Tacoma, Wash.
Pierce County Gas Company, Tacoma, Wash.
Panhandle Electric Railway & Power Company, Spokane, Wash.

**Q**

Quinault Salmon Packing Company, Tacoma, Wash.
Queen Anne Candy Company, Seattle, Wash.
Quinault Shingle Company, Hoquiam, Wash.

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**R**

Reddish & Company, E. A., Tacoma, Wash.
Rose Consolidated Mining Company, The, Spokane, Wash.
Record Press, The, Ellensburg, Wash.
Red Shield Creamery, Seattle, Wash.
Riverview Orchard Tracts Company, Yakima, Wash.
Rattan Furniture Mfg. Company, The, Seattle, Wash.

**S**

Spokane Realty Syndicate, Spokane, Wash.
Security Copper Company, Spokane, Wash.
Schultz Mercantile Company, Krupp, Wash.
Students' Book Company, Pullman, Wash.
Seattle Park Company, Seattle, Wash.
Salome Enterprise Company, Ephrata, Wash.
Sage Brush Inn Orchard Company, New York, N. Y.
Seller & Company, M. (Incorporated), Seattle, Wash.
Seattle Eastern Corporation, Seattle, Wash.
Sequim Gas & Oil Company, Port Angeles, Wash.
Sound Tug Company, The, Edmonds, Wash.
Sunnyslope Orchard Company, Seattle, Wash.
State Bank of Olympia, Seattle, Wash.
Spokane-Edmonton Mining Company, The, Edmonton, Wash.
Sumas Fire Brick Company, Sumas, Wash.
Starbuck Electric Company, Starbuck, Wash.
Star Bottling & Manufacturing Company, Pullman, Wash.
Snipes Ranch Ditch Company, Buena, Wash.
Spokane Benton County Natural Gas Company, Spokane, Wash.
Stratford Irrigation Company, Ephrata, Wash.
S. B. Cap Company, Portland, Oregon.
Seattle Symphony Orchestra Company, The, Seattle, Wash.
Seattle Concrete Cushion Tie Company, The, Seattle, Wash.

**T**

Toppenish Review Publishing Company, The, Toppenish, Wash.
Torongo Company, Aberdeen, Wash.
Thurston County Abstract Company, Olympia, Wash.
Togo Company, Inc., The, Seattle, Wash.
Tacoma Speedway Association, Tacoma, Wash.
Taku Canning & Cold Storage Company, Seattle, Wash.
Thomle Estate Thrudvang, The, Stanwood, Wash.
Tacoma Gas & Electric Light Company, Tacoma, Wash.

**U.**

Unit Brick & Tile Company of Washington, Seattle Wash.
United Gold Mining Company, Spokane, Wash.
Union Agency Company, Spokane, Wash.
Universal Sickle Head Company, Tacoma, Wash.
Upper Columbia Company, Spokane, Wash.
Union Title & Trust Company, Oroville, Wash.
Union Transfer Moving & Storage Company, Seattle, Wash.
Union Sand & Gravel Company, Spokane, Wash.

**V.**

Victor Johnson Company, Spokane, Wash.
Vancouver Townsite Company, Vancouver, Wash.
Virginia Investment Company, Seattle, Wash.
Valley City Land Company, Seattle, Wash.

**W**

Wenas-Yakima Corporation, Yakima, Wash.
Warenton Investment Company, Astoria, Oregon.
West Lake Garage Company, Seattle, Wash.
Wolfe & Company, Seattle, Wash.
Wickes Brothers, Seattle, Wash.
Wicks Boiler Company, The, Seattle, Wash.
Willapa Harbor Publishing Company, South Bend, Wash.
White Swan Land Company, White Swan, Wash.
White Swan Investment Company, White Swan, Wash.
Walla Walla Iron Works, Walla Walla, Wash.
Williamsburg-Seattle Investment Company, Seattle, Wash.
Wm. B. Coffee Plumbing Company, Tacoma, Wash.
West Coast Bond & Mortgage Company, Seattle, Wash.
Western Farming Company, Seattle, Wash.
Washington Quarries Company, The, Northport, Wash.
Western Pine Box Sales Company, Spokane, Wash.

**Y**

Yakima Fruit Product Company, Yakima, Wash.
Yakima Reservation Water Users Association, Wapato, Wash.
Yakima Valley Lands Company, Seattle, Wash.

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## NOTARIES PUBLIC.

The following persons have been appointed and commissioned as Notaries Public from October 1st, 1918, to September 30th, 1920, inclusive; only those who have been commissioned and whose bonds have been approved and filed in this office are included in this list. The commissions expire four years from date of appointment:

Anderson, Lilly, Aberdeen, Oct. 3, 1922.
Abel, Lucy E., Aberdeen, Oct. 14, 1922.
Aasen, Andrew, Seattle, Oct. 17, 1922.
Allen, J. C., Seattle, Oct. 27, 1922.
Atchinson, May C., Tacoma, Oct. 28, 1922.
Anderson, F. R., Spokane, Oct. 30, 1922.
Ackley, George L., Clarkston, Nov. 4, 1922.
Allen, Charles H., Yakima, Nov. 11, 1922.
Alexander, Henry, Bryn Mawr, Dec. 8, 1922.
Andree, W. L., Spokane, Dec. 15, 1922.
Abels, Louis, Spokane, Dec. 20, 1922.
Anderson, D. N., Seattle, Dec. 27, 1922.
Adams, E. F., Tacoma, Jan. 5, 1923.
Alexander, Joseph B., Seattle, Jan. 23, 1923.
Armstrong, Frederick, Seattle, Jan. 29, 1923.
Askren, W. D., Tacoma, Feb. 3, 1923.
Alison, C. E., Almira, Feb. 6, 1923.
Allen, F. D., Spokane, Feb. 18, 1923.
Annis, G. M., Kennewick, Mar. 14, 1923.
Ashmore, Nelson, Monse, Mar. 14, 1923.
Ankeny, R. V., Seattle, Mar. 19, 1923.
Allyn, Frank, Seattle, Apr. 7, 1923.
Albin, Esther, Seattle, Mar. 24, 1923.
Arnold, W. E., Vesta, Apr. 6, 1923.
Alexander, George V. Republic, Apr. 22, 1923.
Alexander, J. W., Chehalis, May 2, 1923.
Andrews, S. H., Cashmere, May 9, 1923.
Anderson, E. W., Newport, May 13, 1923.
Applewhite, John C., Asotin, May 23, 1923.
Americus, S. L., Spokane, May 26, 1923.
Anderson, Manford, Seattle, May 27, 1923.
Anderson, H., Tacoma, June 2, 1923.
Alexander, C. A., Yakima, June 9, 1923.
Abel, Harry A., Seattle, June 20, 1923.
Abbey, Phillip, Hoodsport, June 22, 1923.
Anderson, W. F., Toppenish, July 15, 1923.
Adams, G. W., Lebam, July 15, 1923.
Anderson, Alfred G., Hoquiam, July 20, 1923.
Applegate, Francis N., Bremerton, July 28, 1923.
Anderson, J. M., Seattle, Aug. 5, 1923.
Audley, H. R., Seattle, Aug. 11, 1923.
Atkin, Robert H., Seattle, Aug. 17, 1923.
Andrew, C. A., Walla Walla, Aug. 24, 1923.
Adams, J. Oscar, Ritzville, Aug. 25, 1923.
Airey, Neva L., Seattle, Aug. 26, 1923.
Anderson, E. O., Silvana, Sept. 14, 1923.
Allen, Geo. A., Spokane, Sept. 12, 1923.
Anderson, Otto D., Seattle, Oct. 8, 1923.
Anderson, C. F., Pullman, Oct. 27, 1923.
Anderson, Andrew, Seattle, Oct. 20, 1923.
Aten, Charles A., Spokane, Nov. 17, 1923.
Ansart, H. L., Seattle, Nov. 17, 1923.
Anderson, Geo. W., Seattle, Nov. 18, 1923.
Acret, Geo., Aberdeen, Nov. 18, 1923.
Ashen, Alex. J., Seattle, Nov. 19, 1923.
Albi, Jos. A., Spokane, Nov. 21, 1923.
Anderson, Spencer E., Seattle, Nov. 25, 1923.
Aldwell, Thomas J., Port Angeles, Nov. 25, 1923.
Arnold G. Wright, Seattle, Dec. 28, 1923.
Avery, Floy A., Puyallup, Dec. 8, 1923.
Anthes, Jacob, Everett, Dec. 21, 1923.
Abel, D. G., Chehalis, Jan. 2, 1924.
Allen, A. J., Seattle, Jan. 10, 1924.
Allen, Frank J., Yakima, Jan. 6, 1924.
Aamodt, O. K., Yakima, Jan. 20, 1924.
Adams, J. H., Vancouver, Jan. 22, 1924.
Allison, H. D., Seattle, Feb. 6, 1924.
Abbott, Fred S., Tacoma, Feb. 17, 1924.

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Armstrong, G. L., Molson, Mar. 28, 1924.
Anderson, James W., Tacoma, Mar. 24, 1924.
Anderson, W. R., Yakima, Mar. 7, 1924.
Agan, W. L., Port Angeles, Mar. 7, 1924.
Aumiller, W. J., Yakima, Mar. 23, 1924.
Adams, D. B., Spokane, Mar. 9, 1924.
Alburty, E. V., Seattle, Mar. 31, 1924.
Abraham, Frank J., Tacoma, Apr. 12, 1924.
Allen, James F., Seattle, May 22, 1924.
Anderson, B. Roy, Seattle, May 10, 1924.
Amende, Arthur M., Marlin, Apr. 27, 1924.
Allison, C. E., Northport, May 12, 1924.
Amundson, C. R., East Stanwood, May 9, 1924.
Ackerman, W. A., Aberdeen, June 28, 1924.
Armstrong, F. L., Spokane, July 16, 1924.
Askren, Thomas M., Seattle, July 9, 1924.
Arthand, R. E., Aberdeen, Aug. 17, 1924.
Alton, Robert M., Seattle, Sept. 10, 1924.
Adams, Lillian, Seattle, July 29, 1924.
Apelo, C. Arthur, Deep River, Aug. 2, 1924.
Appleton, A. F., Dayton, Aug. 15, 1924.

B

Barker, Conrad E., Seattle, Oct. 3, 1922.
Bading, William C., Bremerton, Oct. 9, 1922.
Brown, Abner, Seattle, Oct. 9, 1922.
Barger, N. M., Spokane, Oct. 18, 1922.
Belknap, Clyde H., Spokane, Oct. 18, 1922.
Bruce, William J., Granite Falls, Oct. 20, 1922.
Bailey, C. E., Seattle, Oct. 22, 1922.
Behm, O. E., Deep Creek, Oct. 23, 1922.
Barr, J. F., Seattle, Oct. 23, 1922.
Bailey, Hugh J., Aberdeen, Oct. 24, 1922.
Benson, Henry V., Seattle, Oct. 24, 1922.
Burkey, James E., Tacoma, Oct. 27, 1922.
Bateman, Amy, Olympia, Oct. 28, 1922.
Booth, John M., Seattle, Nov. 4, 1922.
Butler, I. N., Seattle, Nov. 8, 1922.
Berens, Harriet L., Seattle, Nov. 19, 1922.
Bauer, V. F., Seattle, Nov. 19, 1922.
Brooks, Alberta, Seattle, Nov. 21, 1922.
Bashore, L. E., Seattle, Nov. 21, 1922.
Bradner, L. C., Seattle, Nov. 26, 1922.
Belshein, A. G., Guler, Nov. 29, 1922.
Bammert, Henry A., Seattle, Dec. 4, 1922.
Button, C. A., LaCenter, Dec. 4, 1922.
Baldwin, D. W., Seattle, Dec. 11, 1922.
Becher, Phil. T., Spokane, Dec. 16, 1922.
Bell, A. B., Tacoma, Dec. 18, 1922.
Bosworth, E. M., Seattle, Dec. 19, 1922.
Bankson, W. B., Spokane, Dec. 29, 1922.
Bayne, R. L., Spokane, Dec. 29, 1922.
Bisbee, Charles E., Spokane, Dec. 29, 1922.
Bell, Eugene, Seattle, Jan. 2, 1923.
Bash, Francis Lee, Hanford, Jan. 2, 1923.
Bixby, Frank W., Bellingham, Jan. 3, 1923.
Bell, A. L., Shelton, Jan. 5, 1923.
Beebe, Eugene H., Everett, Jan. 10, 1923.
Bonsted, D. H., Toppenish, Jan. 13, 1923.
Bronson, W. E., Olympia, Jan. 13, 1923.
Bezemer, K., Ethel, Jan. 13, 1923.
Bliss, P. P., Seattle, Jan. 13, 1923.
Burkheimer, Dean, Seattle, Jan. 20, 1923.
Boyle, C. M., Tacoma, Jan. 21, 1923.
Buchanan, J. H., Seattle, Jan. 21, 1923.
Blackburn, J. W., Ridgefield, Jan. 21, 1923.
Boyles, S. H., Spokane, Jan. 26, 1923.
Berg, Christ, Waterville, Jan. 31, 1923.
Brown, W. L., Tacoma, Feb. 3, 1923.
Bates, Charles O., Tacoma, Feb. 5, 1923.
Berg, Evan, Spokane, Feb. 23, 1923.
Bennett, Burton E., Seattle, Feb. 25, 1923.
Burkey, Charles P., Tacoma, Mar. 6, 1923.
Braker, G. C., Bridgeport, Mar. 9, 1923.
Bornstein, Alfred, Seattle, Mar. 9, 1923.
Beagle, C. D., Mt. Vernon, Mar. 10, 1923.
Bardsley, Neil C., Spokane, Mar. 12, 1923.

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Baldrey, Loomis, Bellingham, Mar. 20, 1923.
Backus, LeRoy M., Seattle, Mar. 21, 1923.
Barnett, A. A. Jr., Spokane, Mar. 23, 1923.
Bien, A. L., Seattle, Apr. 8, 1923.
Bernheim, Julian, Spokane, Apr. 9, 1923.
Bolin, Charles F., Toppenish, Apr. 16, 1923.
Barns, C S., Palouse, Apr. 16, 1923.
Brasier, O. H., Centralia, Apr. 17, 1923.
Barr, J. E., Hillyard, Mar. 30, 1923.
Barnaby, J. R., Seattle, Mar. 31, 1923.
Buxton, Albert, Centralia, Apr. 2, 1923.
Baptie, E., Seattle, Apr. 4, 1923.
Baily, Jos., Spokane, Apr. 21, 1923.
Benjamin, Pearl, Yakima, Apr. 22, 1923.
Bassett, A. H., Tacoma, Apr. 23, 1923.
Bixby, C. M., Seattle, Apr. 23, 1923.
Bettenson, G. R., Seattle, May 2, 1923.
Buell, F. L., Northport, May 8, 1923.
Bang, Anton, Tacoma, May 12, 1923.
Butler, Elizabeth, Shelton, May 14, 1923.
Bond, Frank, Yakima, May 18, 1923.
Burroughs, C. E., Seattle, May 21, 1923.
Brickey, W. L., Mt. Vernon, May 25, 1923.
Belyea, Arthur M., LaCrosse, May 25, 1923.
Brown, W. L., Seattle, May 26, 1923.
Box, W. L., Coulee City, May 27, 1923.
Bostwick, S. A., Everett, May 27, 1923.
Best, W. E., Seattle, May 28, 1923.
Burnside, F. E., Seattle, June 2, 1923.
Brown, H. E., Seattle, June 2, 1923.
Bagnall, John S., Seattle, June 2, 1923.
Beckett, T. W., Skykomish, June 3, 1923.
Benson, Earl W., Walla Walla, June 4, 1923.
Bowles, N. C., Seattle, June 6, 1923.
Baken, Palmer M., LaCrosse, June 17, 1923.
Babcock, R. M., Knappton, June 18, 1923.
Bedford, Charles, Tacoma, June 18, 1923.
Bagley, C. B., Seattle, June 18, 1923.
Bowles, W. A., Seattle, June 19, 1923.
Barnes, Sid E., Colville, July 6, 1923.
Brooks, Z. O., Goldendale, July 9, 1923.
Brown, William C., Okanogan, July 9, 1923.
Brobstfeld, H. J., Seattle, July 11, 1923.
Bressler, Kathryn, Seattle, July 13, 1923.
Bentson, J. L., Tacoma, July 15, 1923.
Bennett, J. B., Bellingham, July 20, 1923.
Burton, James, Snohomish, July 22, 1923.
Bigelow, Geo. R., Olympia, July 22, 1923.
Bautier, L. F., Seattle, July 28, 1923.
Bugge, Throng P., Seattle, July 30, 1923.
Born, W. G., Centralia, July 31, 1923.
Bushnell, Campbell W., Kennewick, Aug. 4, 1923.
Brush, Percy P., Tacoma, Aug. 8, 1923.
Ball, William T. C., Seattle, Aug. 22, 1923.
Burnett, John, Tacoma, Aug. 26, 1923.
Beck, W. D., Warden, Aug. 27, 1923.
Burr, Frances, Seattle, Sept. 4, 1923.
Bannon, Arthur C., Seattle, Sept. 8, 1923.
Booth, J. L., Seattle, Sept. 9, 1923.
Bardon, Phil, Bellingham, Sept. 14, 1923.
Brink, Charles E., Seattle, Sept. 19, 1923.
Belden, E. H., Spokane, Oct. 12, 1923.
Bain, Thomas H., Seattle, Sept. 26, 1923.
Brazier, John S., Seattle, Sept. 27, 1923.
Boyle, John E., Yakima, Sept. 19, 1923.
Bridgham, C. W., Mt. Vernon, Sept. 21, 1923.
Barnett, Dolph., Yakima, Sept. 22, 1923.
Brooks, M. B., Goldendale, Oct. 3, 1923.
Bingham, Newton F., Port Angeles, Oct. 13, 1923.
Birdseye, L. J., Spokane, Oct. 5, 1923.
Bryner, E. B., Everett, Oct. 6, 1923.
Burnham, A., Vancouver, Oct. 6, 1923.
Barnes, Louis, Uniontown, Oct. 13, 1923.
Bloxom, F. C., Seattle, Nov. 15, 1923.
Birkheimer, John E., Seattle, Oct. 16, 1923.
Berkey, Harrison M., Spokane, Oct. 17, 1923.
Brown, Alfred L., Seattle, Oct. 20, 1923.
Barton, Maude, Ellensburg, Oct. 24, 1923.
Brasen, R. L., North Bend, Oct. 26, 1924.
Barrows, O. P., Wenatchee, Oct. 28, 1923.
Blodgett, C. A., Spokane, Nov. 2, 1923.
Ballard, Carl M., Seattle, Nov. 10, 1923.

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Bennett, H. S., Bridgeport, Nov. 13, 1923.
Brueggerhoff, Wm., Seattle, Nov. 14, 1923.
Beard, W. G., Seattle, Nov. 19, 1923.
Born, O. C., Spokane, Jan. 4, 1924.
Bos Sulpke, George L., Seattle, Nov. 21, 1923.
Bogue, H. H., Seattle, Nov. 25, 1923.
Boyce, W. E., Big Lake, Nov. 29, 1923.
Burianek, W. J., Yakima, Dec 6, 1923.
Barnes, Geo. H., Seattle, Dec. 4, 1923.
Bauer, John H., Walla Walla, Dec. 5, 1923.
Bartel, Bertha F., Seattle, Dec. 10, 1923.
Beatty, R. E., Wenatchee, Dec. 14, 1923.
Broomell, Harold F., Tacoma, Dec. 14, 1923.
Branstetter, Cecil R., Seattle, Dec. 15, 1923.
Bird, F. M., Seattle, Dec. 18, 1923.
Baumgartner, Walter L., Seattle, Dec. 18, 1923.
Bradley, H. L., Spokane, Dec. 23, 1923.
Buddress, A. W., Seattle, Jan. 5, 1924.
Brokaw, W. C., Stanwood, Jan. 12, 1924.
Bandy, C. W., Seattle, Dec. 29, 1923.
Benn, E. B., Aberdeen, Jan. 3, 1924.
Brooks, H. S., Bellingham, Jan. 2, 1924.
Bell, P. H., Ridgefield, Jan. 7, 1924.
Bolster, N. W., Seattle, Feb. 7, 1924.
Bowers, Carl W., Spokane, Jan. 27, 1924.
Benz, Fritz R., Seattle, Jan. 13, 1924.
Buckler, C. M., Seattle, Jan. 14, 1924.
Bush, W. H., Montesano, Jan. 23, 1924.
Backer, E., Seattle, Jan. 26, 1924.
Burkholder, Dan., Charleston, Jan. 26, 1924.
Brinkley, C. A., Seattle, Jan. 26, 1924.
Bolan, Hal. V., Yakima, Jan. 28, 1924.
Booth, J. M., Washtucna, Feb. 1, 1924.
Brooks, Ellison, Seattle, Feb. 1, 1924.
Beatty, W. H., Seattle, Feb. 6, 1924.
Bell, Wm. S., Seattle, Feb. 6, 1924.
Burmeister, A. O., Tacoma, Feb. 15, 1924.
Beach, Dora, Spokane, Feb. 16, 1924.
Burson, J. W., Everett, Feb. 16, 1924.
Bergstrom, A. W., Kent, Feb. 18, 1924.
Baldwin, Della V., Seattle, Feb. 19, 1924.
Breakiron, Porter Lewis, Cosmopolis, Feb. 25, 1924.
Bucey, G. H., Tacoma, Mar. 1, 1924.
Bowen, John C., Seattle, Mar. 7, 1924.
Bard, Harry A., Spokane, Mar. 7, 1924.
Belt, H. C., Seattle, Mar. 10, 1924.
Berry, Frank, Tacoma, Mar. 13, 1924.
Bell, John F., Hoquiam, Mar. 16, 1924.
Brown, E. K., Ellensburg, Mar. 20, 1924.
Benedict, J. M., Jr., Centralia, Apr. 2, 1924.
Bailey, L. C., Wenatchee, Mar. 21, 1924.
Burchman, J. T., Spokane, Apr. 10, 1924.
Bennett, G. Clinton, Seattle, Apr. 1, 1924.
Bashor, C. C., Kelso, Apr. 4, 1924.
Bardue, R. M., Granger, Apr. 10, 1924.
Brewer, M. E., Auburn, Apr. 30, 1924.
Behne, W. T., Auburn, Apr. 17, 1924.
Beebe, G. E., Seattle, Apr. 26, 1924.
Boomhower, A. A., Yakima, Apr. 19, 1924.
Blackburn, H. H., Tacoma, Apr. 23, 1924.
Bailey, H. Wade, Colville, May 11, 1924.
Barner, Geo. L., Centralia, Aug. 26, 1924.
Burgess, Miriam, Spokane, May 10, 1924.
Bronson, Ira L., Seattle, May 10, 1924.
Blake, John W., Enumclaw, May 28, 1924.
Bliss, Jay L., Kennewick, May 19, 1924
Barron, J. P., Seattle, May 23, 1924.
Brewster, A. B., Benton City, May 23, 1924.
Briggs, C. A., Tacoma, May 31, 1924.
Burns, Harry H., Carlisle, May 31, 1924.
Bayley, Alden C., Shelton, June 20, 1924.
Bender, Lewis A., Bremerton, June 11, 1924.
Bennett, R. J., Spokane, June 5, 1924.
Bingham, A. H., Sedro Woolley, June 9, 1924.
Baines, William, Okanogan, June 16, 1924.
Baldwin, C. H., Asotin, June 10, 1924.
Butler, Estelle M., Ashford, July 14, 1924.
Balson, J. P., Chehalis, June 16, 1924.
Benedict, Bertha, Arlington, July 13, 1924.
Bateman, E. S., Seattle, July 13, 1924.
Brown, W. R., Bellingham, July 15, 1924.
Butcher, S. A. M., Seattle, July 3, 1924.
Brodie, Mrs. Musa, Yakima, July 16, 1924.

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Bostwick, Harrison, Seattle, Aug. 28, 1924.
Branigan, Verne, Mt. Vernon, Sept. 5, 1924.
Bell, C. K., Winona, Aug. 22, 1924.
Brant, W. S., Hillyard, Aug. 24, 1924.
Ball, George H., Camp Lewis, Sept. 3, 1924.
Baggott, Frank R., Wenatchee, July 22, 1924.
Brown, R. B., Seattle, July 25, 1924.
Brokaw, C. W., Stanwood, Aug. 5, 1924.
Burman, Frank, Spokane, Aug. 5, 1924.
Baird, Hugh A., Seattle, Sept. 22, 1924.

C.

Cruikshank, F. P., Lynden, Oct. 24, 1922.
Clifford, Edward, Seattle, Oct. 25, 1922.
Carleton, Phillips A., Seattle, Oct. 25, 1922.
Carrico, Emerson H., Seattle, Oct. 27, 1922.
Crow, Winfred, Puyallup, Nov. 3, 1922.
Conrow, Spencer, Tacoma, Nov. 4, 1922.
Chaffee, Stephen E., Sunnyside, Nov. 5, 1922.
Carrigan, Paul, Seattle, Nov. 6, 1922.
Carlyon, Fred W., Seattle, Nov. 24, 1922.
Clegg, S. R., Colfax, Dec. 1, 1922.
Cathcart, R. R., Davenport, Dec. 1, 1922.
Collett, A. J., Seattle, Dec. 1, 1922.
Christie, F. W., Seattle, Dec. 3, 1922.
Comstock, Christine M., Walla Walla, Dec. 8, 1922.
Crowl, B. A., Tacoma, Dec. 11, 1922.
Clark, Wreford, Seattle, Dec. 12, 1922.
Coulthurst, John A., Bellingham, Dec. 16, 1922.
Colvin, E. E., Marysville, Dec. 18, 1922.
Clift, Joe L., Yakima, Dec. 22, 1922.
Casey, E. L., Walla Walla, Dec. 27, 1922.
Creighton, Glen D., Spokane, Jan. 3, 1923.
Canfield, George E., Cle Elum, Jan. 5, 1923.
Carlson, W. C., Seattle, Jan. 6, 1923.
Clapp, William M., Ephrata, Jan. 9, 1923.
Coleman, Jos., Everett, Jan. 12, 1923.
Connor, M. N., Vancouver, Jan. 13, 1923.
Cathcart, J. A., Seattle, Jan. 13, 1923.
Childs, H. S., Everett, Jan. 14, 1923.
Cowan, Charles F., Spokane, Jan. 19, 1923.
Canfield, H. W., Spokane, Jan. 26, 1923.
Corbin, A. N., Wenatchee, Jan. 29, 1923.
Clinton, Walter M., Adna, Feb. 9, 1923.
Callarman, R. H., Seattle, Feb. 10, 1923.
Collins, A. E., Seattle, Feb. 10, 1923.
Clise, H. R., Seattle, Feb. 14, 1923.
Cicoria, John, Seattle, Feb. 19, 1923.
Crabtree, M. V., Sumas, Feb. 23, 1923.
Corey, M. H., Tacoma, Feb. 23, 1923.
Carrier, M. L., Centralia, Feb. 24, 1923.
Corrigan, J. L., Seattle, Feb. 24, 1923.
Casey, Thomas A., Sultan, Feb. 25, 1923.
Carlson, Mrs. Geo. W., Spokane, Feb. 27, 1923.
Casey, Thomas J., Seattle, Mar. 5, 1923.
Case, George W., Jr., St. John, Mar. 9, 1923.
Crimp, Blancho, Ellensburg, Mar. 9, 1923.
Cagwin, A. E., Olympia, Mar. 11, 1923.
Cooper, Ona E., Sedro Woolley, Mar. 12, 1923.
Cavanaugh, C. N., Tacoma, Mar. 12, 1923.
Carnahan, F. G., Seattle, Mar. 12, 1923.
Cordiner, R. S., Spokane, Mar. 16, 1923.
Cauthorn, B. E., Aberdeen, Mar. 21, 1923.
Clark, M. F., Walla Walla, Apr. 9, 1923.
Callahan, Robert, Olympia, Apr 9, 1923.
Clark, J. B., Spokane, Apr. 17, 1923.
Comegys, Ralph, Thornton, Mar. 31, 1923.
Cary, Clay C., Seattle, Apr. 4, 1923.
Connor, E. O., Spokane, Apr. 6, 1923.
Cutter, J. B., Olympia, Apr. 18, 1923.
Champneyes, Herbert W., Riverside, Apr. 20, 1923.
Connelly, Edward M., Raymond, Apr. 27, 1923.
Chavelle, Edward H., Seattle, May 4, 1923.
Clarke, Warren W., Spokane, May 6, 1923.
Cooper, T. J., Pasco, May 7, 1923.
Chamberlain, R. J., Charleston, May 9, 1923.
Crammer, H. M., Seattle, May 15, 1923.
Coyle, Frank, Bellingham, May 18, 1923.
Crider, Edgar L., Seattle, May 18, 1923.
Carothers, H. R., Tacoma, May 21, 1923.
Clark, O. A., Yakima, May 23, 1923.
Coonrad, S. L., Elk, May 25, 1923.

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Campbell, J. B., Seattle, May 25, 1923.
Culver, Mary C., Seattle, June 4, 1923.
Coffman, R. G., Chehalis, June 5, 1923.
Carr, Preston H., Seattle, June 8, 1923.
Cohen, Arthur G., Seattle, June 8, 1923.
Cohen, Edwin S., Spokane, June 10, 1923.
Chamberlin, Hollister, Seattle, June 13, 1923.
Cushing, E. E., Seattle, June 19, 1923.
Cooney, F. C., Tacoma, June 20, 1923.
Clark, Earl F., Everett, June 26, 1923.
Cushing, M. H., Seattle, July 8, 1923.
Clemson, John, Seattle, July 9, 1923.
Cummings, James P., Seattle, July 13, 1923.
Congleton, Charles E., Seattle, July 14, 1923.
Cutler, M. N., Seattle, July 17, 1923.
Currier, Ethel, Seattle, July 22, 1923.
Cochran, James H., Tacoma, July 23, 1923.
Cook, Fred W., Seattle, July 29, 1923.
Couden, F. D., Seattle, Aug. 5, 1923.
Compton, J., Seattle, Aug. 12, 1923.
Christopher, Fred S., Olympia, Aug 13, 1923.
Custer, Geo. A., Seattle, Aug. 22, 1923.
Culbertson, R. H., Tacoma, Aug. 28, 1923.
Coye, C. Milford, Tacoma, Sept. 1, 1923.
Charles, C. M., Puyallup, Sept. 12, 1923.
Cryor, C. M., Spokane, Sept. 12, 1923.
Cropp, C. W., Seattle, Sept. 17, 1923.
Collins, Sophronia L., Wapato, Sept. 18, 1923.
Cavette, Robert E., Seattle, Sept. 24, 1923.
Clark, W. H., Seattle, Sept. 25, 1923.
Collen, Geo. W., Spokane, Sept. 26, 1923.
Cauthorn, Benj. F., Aberdeen, Oct. 1, 1923.
Conner, W. W., Seattle, Oct. 8, 1923.
Cooper, W. Z., Spokane, Oct. 19, 1923.
Chandler, F. H., Tacoma, Oct. 26, 1923.
Chovil, F. W., Tacoma, Oct. 26, 1923.
Chapman, Irving W., Riverside, Oct. 27, 1923.
Campbell, C. H., Seattle, Nov. 17, 1923.
Carey, R. L., Seattle, Nov. 6, 1923.
Caskey, A. J., Seattle, Nov. 14, 1923.
Clark, Fanny M., Seattle, Dec. 15, 1923.
Clise, Charles F., Seattle, Jan. 27, 1924.
Carlson, E., Yakima, Nov. 30, 1923.
Carpenter, T. V., Toledo, Dec. 5, 1923.
Couillard, H. J., Seattle, Dec. 9, 1923.
Carlson, Edith E., Olympia, Dec. 11, 1923.
Colby, E. L., Spokane, Jan. 2, 1924.
Chase, J. L., Burlington, Dec. 14, 1923.
Cox, S. A., Seattle, Dec. 14, 1923.
Connell, Clara W., Bossburg, Dec. 16, 1923.
Cummings, Clarence J., Tacoma, Dec. 18, 1923.
Case, Dell P., Wenatchee, Dec. 23, 1923.
Cross, J. A., Mansfield, Dec. 26, 1923.
Christensen, Christian A., Seattle, Jan. 7, 1924.
Cook, E. A., Seattle, Jan. 8, 1924.
Colkett, E. E., Raymond, Jan. 11, 1924.
Clayton, John B., Seattle, Jan. 14, 1924.
Coates, Charles P., Seattle, Jan. 13, 1924.
Coffman, D. T., Chehalis, Jan. 15, 1924.
Cheney, A. N., Bader, Jan. 17, 1924.
Calhoun, C. L., Olympia, Jan. 16, 1924.
Colson, Elizabeth, Seattle, Jan. 19, 1924.
Cook, Walter R., Seattle, Jan. 23, 1924.
Cooper, John F., Seattle, Jan. 23, 1924.
Childs, William, Seattle, Jan. 29, 1924.
Campbell, J. T. L., Seattle, Jan. 29, 1924.
Corcoran, Charles E., Seattle, Feb. 4, 1924.
Courner, E. A., Centralia, Feb. 5, 1924.
Carr, H. R., Seattle, Feb. 20, 1924.
Chamberlin, Charles L., Colfax, Feb. 16, 1924.
Culver, R. C., Seattle, Feb. 16, 1924.
Crites, John R., Bellingham, Feb. 23, 1924.
Calloway, E. J., Aberdeen, Feb. 17, 1924.
Carr, Howard, Tacoma, Feb. 20, 1924.
Crosby, Frank L., Olympia, Feb. 18, 1924.
Christensen, J. P., Port Angeles, Mar. 3, 1924.
Cannon, J. H., Bellingham, Feb. 24, 1924.
Carlson, Ethel, Tacoma, Feb. 25, 1924.
Close, Ralph M., Spokane, Feb. 26, 1924.
Clark, Maude M., Seattle, Feb. 29, 1924.
Carrick, K. K., Everett, Mar. 3, 1924.
Cowgill, D. S., Spokane, Apr. 25, 1924.
Connelly, Scotty J., Snohomish, Mar. 8, 1824.

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Cameron, Moncrieffe, Seattle, Apr. 10, 1924.
Cockrill, Leonard, Yakima, Mar. 17, 1924.
Cook, Fred G., Olympia, Mar. 29, 1924.
Cloes, Albert T., Seattle, Mar. 31, 1924.
Chadwick, Bernice N., Ellensburg, Apr. 7, 1924.
Craddock, D. W., Coupeville, Apr. 9, 1924.
Cohn, Harry L., Spokane, Apr. 16, 1924.
Condon, May, Hanford, Apr. 15, 1924.
Callahan, Giles G., Walla Walla, Apr. 22, 1924.
Crass, Henry, Vancouver, Apr. 22, 1924.
Cramer, Thomas C., Seattle, Apr. 22, 1924.
Christian, Arthur J., Spokane, July 11, 1924.
Crull, A. E., Seattle, Apr. 29, 1924.
Cunningham, Glenn E., Spokane, May 28, 1924.
Crandell, Reuben, Spokane, May 2, 1924.
Case, Rollin A., DesMoines, May 12, 1924.
Churchill, Frank B., Kent, May 9, 1924.
Conway, J. F., Seattle, May 19, 1924.
Campbell, William, Sultan, May 23, 1924.
Carlisle, W. A., Onalaska, May 25, 1924.
Camp, John F., Napavine, June 6, 1924.
Currie, John D., Camas, June 14, 1924.
Cragin, C. L., Seattle, June 16, 1924.
Cochran, Herbert, Tacoma, June 24, 1924.
Carr, Eugene, Tacoma, June 30, 1924.
Croasdill, Robert P., Grandview, July 6, 1924.
Clodius, C. H., Ritzville, July 21, 1924.
Chiappa, Ambrose, Seattle, July 13, 1924.
Cotton, J. G., Seattle, July 13, 1924.
Carlin, Loy E., North Bend, July 20, 1924.
Corlett, B. E., Seattle, Aug. 20, 1924.
Currie, Dan, Everett, Aug. 24, 1924.
Cohen, J., Seattle, Aug. 24, 1924.
Colter, T. A., Seattle, Sept. 1, 1924.
Coryell, George, Jr., Seattle, July 25, 1924.
Cloes, Mrs. L. P., Tacoma, July 25, 1924.
Copeland, Gladys M., Yakima, July 27, 1924.
Childs, George F., Tacoma, July 28, 1924.
Coleman, Wilbra, Mt. Vernon, July 29, 1924.
Collins, C. A., Tacoma, July 30, 1924.

**D.**

Drain. E. G., Tacoma, Oct. 6, 1922.
Darley, G. Loudon, Tacoma, Oct. 13, 1922.
Danson, Robert W., Spokane, Oct. 16, 1922.
Davis, W. A., Edmonds, Oct. 24, 1922.
DuBuisson, M. G. A., Pullman, Oct. 25, 1922.
Dakan, Carl S., Seattle, Oct. 28, 1922.
Davis, F. E., Spokane, Nov. 3, 1922.
Dow, James W., Chewelah, Nov. 3, 1922.
Day, Charles A., Yakima, Nov. 17, 1922.
Dealey, J. F., Spokane, Nov. 24, 1922.
Donnelly, J. C., Spokane, Dec. 1, 1922.
Denham, J. P., Wapato, Dec. 8, 1922.
Day, Martha, Spokane, Dec. 11, 1922.
Driver, William J., Seattle, Dec. 11, 1922.
Detering, E. H., Vancouver, Dec. 19, 1922.
Doten, H. J., Tacoma, Dec. 22, 1922.
Dyar, Louis A., Spokane, Dec. 26, 1922.
Donovan, G. L., Coal Creek, Dec. 30, 1922.
Dyches, Irene, Seattle, Jan. 7, 1923.
Drake, R. M. Ferndale, Jan. 10, 1923.
Denham, George M., Spokane, Jan. 14, 1923.
Davidson, H. L., Coulee City, Jan. 22, 1923.
Darknell, Ralph M., Waverly, Jan. 24, 1923.
Downie, C. F., Seattle, Jan. 26, 1923.
Davis, P. V., Seattle, Jan. 27, 1923.
Driftmier, Ben, Anacortes, Jan. 28, 1923.
Davis, Frank D., Puyallup, Feb. 2, 1923.
Dabney, J. P., Seattle, Feb. 3, 1923.
Deller, L. K., Spokane, Feb. 8, 1923.
Davies, W. T., Tacoma, Feb. 10, 1923.
Donworth, Charles T., Seattle, Feb. 10, 1923.
Davis, James A., Olympia, Feb. 10, 1923.
Derifield, Arnold B., Mansfield, Feb. 12, 1923.
Derr, W. S. T., Vancouver, Feb. 13, 1923.
Daab. E. L., Seattle, Feb. 13, 1923.
Dungan, E. S., Seattle, Feb. 13, 1923.
Dysart, Geo., Centralia, Feb. 16, 1923.
Dresbach, Arthur C., Seattle, Feb. 17, 1923.
Durk, Howard O., Seattle, Feb. 25, 1923.

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Dille, Harold J., Tacoma, Feb. 28, 1923.
Donley, F. A., Seattle, Mar. 3, 1923.
Donley, L. B., Colville, Mar. 4, 1923.
Dilsaver, A. F., Seattle, Mar. 24, 1923.
Danson, R. J., Spokane, Mar. 9, 1923.
Dickson, E. H., Brush Prairie, Mar. 12, 1923.
Dash, L. A., Yakima, Mar. 14, 1923.
Davies, James E., Seattle, Mar. 14, 1923.
Dueber, J. F., Reardan, Mar. 17, 1923.
Dillon, J. Richard, Seattle, Mar. 18, 1923.
Doust, H. B., Yakima, Mar. 23, 1923.
Deggeller, Edward, Chehalis, Apr. 10, 1923.
Dibble, C. E., Seattle, Apr. 11, 1923.
Duxbury, Maynard C., Olympia, Apr. 16, 1923.
Davison, M. H., Waterville, Mar. 30, 1923.
Danilson, T. T., Spokane, Apr. 24, 1923.
Drake, Francis L., Seattle, Apr. 18, 1923.
Devitt, Frank L., Seattle, Apr. 25, 1923.
Dawson, W. S., Spokane, Apr. 27, 1923.
Davies, A. L. B., Ellensburg, Apr. 29, 1923.
Douglass, J. H., Tacoma, Apr. 30, 1923.
Darley, A. C. S., Tacoma, May 9, 1923.
Dollart, Cora J., Seattle, May 22, 1923.
Davis, J. H., Tacoma, May 28, 1923.
Drake, R. S., Seattle, June 17, 1923.
De Cou, Robert A., Seattle, June 19, 1923.
Dickson, James G., Spokane, June 22, 1923.
Dougan, James A., Seattle, June 24, 1923.
Downen, D. C., Pullman, June 24, 1923.
Devin, H. L., Sedro-Woolley, July 2, 1923.
Drowley, W. G., Vancouver, July 27, 1923.
Dricken, Fred W., Seattle, July 25, 1923.
Dearborn, Edith L., Seattle, July 28, 1923.
Dolphin, Anthony W., Spokane, Aug. 7, 1923.
Dullanty John J., Spokane, Aug. 14, 1923.
Dick, Paul V., Seattle, Aug. 19, 1923.
DeBruler, Ellis, Seattle, Aug. 25, 1923.
Dana, C. P., Seattle, Aug. 26, 1923.
Dickenson, Alex, Seattle, Sept. 2, 1923.
Dawson, C. A., Seattle, Oct. 14, 1923
Davis, George, Tacoma, Sept. 23, 1923.
Duggan, Fred S., Spokane, Oct. 1, 1923.
Denny, Merle W., Seattle, Oct. 21, 1923.
Durston, Glenn A., Seattle, Oct. 28, 1923.
Dorsey, D. B., Rosalia, Nov. 18, 1923.
Dawkins, Albert, Bremerton, Nov. 23, 1923.
Dawson, Lewis M., Seattle, Nov. 27, 1923.
Dore, John F., Seattle, Nov. 30, 1923.
Desmond, Grover E., Seattle, Dec. 3, 1923.
Dailey, E. C., Everett, Dec. 17, 1923.
Duell, Orville, Spokane, Dec. 14, 1923.
Davis, Chas. A., Seattle, Dec. 16, 1923.
Doran, A. B., Toppenish, Dec. 19, 1923.
Devas, F. L., Prosser, Dec. 23, 1923.
Dixon, J. O., Battle Ground, Dec. 28, 1923.
DeBare, G. L., Seattle, Dec 29, 1923.
Dowd, Michael, Tacoma, Jan. 1, 1924.
Davis, Benj. K., Seattle, Feb. 24, 1924.
Delle, N. C., Yakima, Jan. 8, 1924.
Deatherage, J., Spokane, Jan. 11, 1924.
Day, J. W., Yakima, Jan. 11, 1924.
Dean, Fred L., Hoquiam, Jan. 25, 1924.
Durham, Kenneth, Seattle, Jan. 20, 1924.
Dennis, J. H., Seattle, Jan. 23, 1924.
Douglas, L. E., Everett, Feb. 27, 1924.
Downie, W. W., Harrington, Mar. 10, 1924.
Dahlby, John M., Seattle, Mar. 3, 1924.
Dam, Everett S., Seattle, Mar 14, 1924.
Dungan, J. G., Creston, Mar. 8, 1924.
Dennis, J. Charles, Tacoma, Apr. 2, 1924
DeLong, W., Seattle, Mar. 25, 1924.
Dysart, Lloyd B., Centralia, Mar. 26, 1924.
Danielson, Dave, Spokane, Mar. 28, 1924.
Danskin, F. B., Spokane, Mar. 28, 1924.
Davis, Irving R., Spokane, Apr. 1, 1924.
Darstein, George R., Seattle, Apr. 13, 1924.
DuBois, C. E., Tacoma, Apr. 23, 1924.
D' Jorup, Henrietta, Seattle, Apr. 14, 1924.
Dempsey, G. W., Seattle, Apr. 15, 1924.
Dickinson, Albert P., Seattle, Apr. 16, 1924.
Dovell, G. A. B., Buckley, May 2, 1924.
Donaldson, A. L., Yakima, Apr. 26, 1924.
Donovan, E., Everett, Apr. 27, 1924.

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Druffel, W. O., Johnsons, Apr. 27, 1924.
Daniel, G. P., Spokane, May 4, 1924.
Dubuar, Paul S., Seattle, May 16, 1924.
Davis, Horatio S., Spokane, May 16, 1924.
Davis, H. V., Spokane, May 28, 1924.
Duncan, Fred M., Enumclaw, May 25, 1924.
Duff, Edward D., Charleston, June 13, 1924.
Dean, Mary, Glenwood, June 3, 1924.
Daw, M. E., Bellingham, June 8, 1924.
DeLong, W. F., Wallula, June 21, 1924.
Doyle, E. J., Clarkston, July 7, 1924.
Draper, Ada E., Ellensburg, June 16, 1924.
Douglas, Malcolm, Seattle, June 16, 1924.
Daniels, G. W., Vancouver, June 27, 1924.
Davis, G. L., Vancouver, June 27, 1924.
Davis, Samuel O., Spokane, June 24, 1924.
Dingley, F. E., Seattle, Aug. 3, 1924.
Dickman, R. L., Tacoma, June 30, 1924.
Donnelly, E. P., Seattle, July 21, 1924.
Dobbs, Roy H., Camas, July 29, 1924.
Dorsey, Fred C., Ione, Aug. 18, 1924.
Davidson, T. L., Hoquiam, Sept. 3, 1924.
De Steiguer, G. E., Seattle, May 28, 1923.

**E.**

Edsen, E. P., Seattle, Oct. 2, 1922.
Ebersold, A. L., Interbay, Oct. 14, 1922.
Eastman, H. S., Seattle, Oct. 31, 1922.
Emmons, Harris, Seattle, Nov. 5, 1922.
Erickson, C. A., Leavenworth, Dec. 22, 1922.
Elliott, Henry, Jr., Seattle, Dec. 22, 1922.
Elkan, Louis, Seattle, Jan. 12, 1923.
Eitel, H. C., Elberton, Jan. 13, 1923.
Evans, C. Fred, Seattle, Jan. 17, 1923.
Edmisson, R. E., Centralia, Feb. 17, 1923.
Edge, Lester P., Spokane, Feb 19, 1923.
Erb, Martha, Olympia, Feb. 26, 1923.
Esry, S. A., Seattle, Feb. 26, 1923.
Eubank, G. E., Seattle, Mar. 9, 1923.
Evans, Wm. H., Winlock, Mar. 17, 1923.
Elk, A. I., Tieton, Apr. 8, 1923.
Evans, Marvin, Walla Walla, Mar. 26, 1923.
Elliott, Perry S., Seattle, Mar. 31, 1923.
Esch, J. Lester, Seattle, Apr. 25, 1923.
Eshelman, Dudley, Tacoma, May 23, 1923.
Easton, Martin H., Wenatchee, June 15, 1923.
Evers, Volney P., Seattle, June 17, 1923.
Eveland, G. D., Everett, June 17, 1923.
Ellsbury, Geo. C., Centralia, June 20, 1923.
Ehrhart, John D., Hoquiam, June 22, 1923.
Edmiston, R. L., Spokane, June 27, 1923.
Eason, Geo. M., Seattle, June 29, 1923.
Eaton, R. A., Seattle, July 13, 1923.
Evans, DeWitt M., Tacoma, July 14, 1923.
Elvidge, Ford Q., Seattle, July 29, 1923.
Elliott, C. R., Bellingham, Aug. 17, 1923.
Ellis, McKinley, Mansfield, Oct. 1, 1923.
Evans, F. H., Tacoma, Aug. 27, 1923.
Evans, Robert E., Tacoma, Sept. 30, 1923.
Evans, John D., St. John, Oct. 31, 1923.
Eddy, W. W., Everett, Nov. 14, 1923.
Elliott, Henry, Clarkston, Nov. 16, 1923.
England, Charles R., Seattle, Nov. 30, 1923.
Emigh, E. S., Roy, Jan. 2, 1924.
Evans, Geo. B., Seattle, Jan. 19, 1924.
Emrick, H. R., Seattle, Feb. 22, 1924.
Edelstein, Samuel, Spokane, Feb. 20, 1924.
Evans, Shadrach, Seattle, Feb. 20, 1924.
Elwell, J. H., Vancouver, Feb. 24, 1924.
Emery, E. H., Harrington, Feb. 25, 1924.
Elliott, G. W., Westport, Feb. 29, 1924.
Essig, N. Fred, Spokane, Mar. 7, 1924.
Eggert, W. L., Spokane, Apr. 13, 1924.
Evensen, T. A., Tacoma, Apr. 6, 1924.
Eatough, William C., Olympia, Apr. 16, 1924.
Ellsworth, A. I., Seattle, May 21, 1924.
Elerding, G. E., Seattle, May 21, 1924.
Earle, Dan, Seattle, May 14, 1924.
Eberhardt, C. D., Seattle, June 1, 1924.
Eshelman, Herbert, Spokane, June 2, 1924.
Evans, Paul G., Seattle, July 5, 1924.

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Egge, E. A., Toppenish, July 15, 1924.
Everett, Florence, Olympia, July 16, 1924.
Edmiston, G. G., Garfield, July 25, 1924.
Eisenhower, Edgar N., Tacoma, Aug. 22, 1924.
Eilertsen, L. W., Seattle, Aug. 11, 1924.
Erickson, H. M., Ferndale, Sept. 1, 1924.
Elgan, Helen, Seattle, Sept. 1, 1924.
English, Frank R., Seattle, Mar. 20, 1924.

F.

Ferris, David C., Seattle, Oct. 13, 1922.
Fairweather, Allen M., Tacoma, Oct. 28, 1922.
Folts, A. F., Seattle, Oct. 30, 1922.
Frost, V. G., Seattle, Oct. 30, 1922.
Fitzpatrick, J. L., Seattle, Nov. 15, 1922.
Forsyth, M. F., Seattle, Oct. 30, 1922.
Forgues, Augustus J., Puyallup, Nov. 24, 1922.
Freymueller, H. L., Seattle, Apr. 2, 1923.
Fredson, L. G., Shelton, Dec. 9, 1922.
Fleisch, F. N., Odessa, Dec. 10, 1922.
Featherkile, D. W., Bellingham, Jan. 10, 1923.
Fisher, H. M., Port Angeles, Jan. 12, 1923.
Funk, George H., Olympia, Jan. 20, 1923.
Frankland, J. G., Walla Walla, Jan 23, 1923.
Firmin, Alfred F., Tacoma, Jan. 24, 1923.
Frank, S. L., Tacoma, Feb. 6, 1923.
Frizell, Grace, Seattle, Feb. 14, 1923.
Flagg, Elizabeth, Seattle, Feb. 16, 1923.
Frazier, C. M., Mt. Vernon, Feb. 25, 1923.
Frierson, R. W., Seattle, Mar. 2, 1923.
Fisk, T. P., Kelso, Mar. 18, 1923.
Fitch, J. F., Tacoma, Mar. 19, 1923.
Foster, F. C., Hoquiam, Mar. 23, 1923.
Ferris, William, Jr., Seattle, Apr. 7, 1923.
Flagg, E. M., Seattle, Apr. 8, 1923.
Flick, R. J., Addy, Mar. 26, 1923.
Fowler, Herman M., Seattle, Apr. 2, 1923.
Fiser, H., Montborne, Apr. 29, 1923.
Felger, W. W., Seattle, May 12, 1923.
Fraser, C. E., Yakima, May 16, 1923.
Faulk, E. N., Aberdeen, May 26, 1923.
Feeney, Frances, Spokane, May 28, 1923.
Forrester, M. C., Seattle, May 2, 1923.
Frederickson, Elbert P., Skamokawa, June 8, 1923.
Faussett, Chas. A., Monroe, June 17, 1923.
Fait, Cecil O., Ruff, June 17, 1923.
Foster, W. E., Tieton, June 17, 1923.
Foss, C. Arthur, Tacoma, June 29, 1923.
Frye, Hermon S., Seattle, June 29, 1923.
Follevaag, O. G., Deer Park, July 6, 1923.
Floe, Stephen S., East Stanwood, July 11, 1923.
Farrington, J. C., Spokane, July 18, 1923.
Fleming, Charles C., Seattle, May 8, 1923.
Foyes, Geo. T., Raymond, July 22, 1923.
Frederick, W. E., Spokane, July 25, 1923.
Foss, I. E., Mabton, July 30, 1923.
Freberg, Mildred E., Seattle, Sept. 2, 1923.
Ferris, E. J., Spokane, Sept. 7, 1923.
Fletcher, E. L., Aberdeen, Sept. 8, 1923.
Ferrel, Van R., Tacoma, Sept. 12, 1923.
Fraser, J. E., Davenport, Sept. 23, 1923.
Floan, O. S., Spokane, Oct. 1, 1923.
Fairbairn, J. A., Hoquiam, Oct. 5, 1923.
Farrington, H. A., Olympia, Oct. 17, 1923.
Freece, James S., Davenport, Nov. 29, 1923.
Fullerton, H. R., Seattle, Dec. 30, 1923.
Flinn, M. H., Olympia, Dec. 12, 1923.
Federspiel, John B., Clear Lake, Dec. 19, 1923.
Falknor, Judson F., Seattle, Dec. 29, 1923.
Faulkner, Will G., Bickleton, Jan. 2, 1924
Foster, E. A., McCormick, Jan. 19, 1924.
Faben, Vince H., Seattle, Feb. 18, 1924.
Fegley, W. R., Withrow, Jan. 11, 1924.
Frost, Harry G., Bremerton, Jan. 12, 1924.
Farnsworth, Wm., Seattle, Feb. 4, 1924.
Foster, J. C., Langley, Jan. 15, 1924
Fletcher, A. H., Vancouver, Jan. 26, 1924.
Farmer, Ernest M., Seattle, Jan. 25, 1924.
Farr, James C., Albion, Jan. 25, 1924.
Falskow, G. L., Tacoma, Jan. 28, 1924.
Flumerfelt, E. C., Seattle, Feb. 1, 1924.

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Fisk, H. L., Valley, Mar. 29, 1924.
Frederick, E. H., Tieton, Feb. 8, 1924.
Fisk, C. A., Kelso, Feb. 10, 1924.
Fisken, Archibald, Seattle, Mar. 8, 1924.
Falsom, Grosvenor, Seattle, Feb. 12, 1924.
Frisch, A. J., Olympia, Feb. 23, 1924.
Fulton, Walter S., Seattle, Mar. 26, 1924.
Flynn, E. B., Seattle, Mar. 5, 1924.
Friedenthal, Sol, Seattle, Apr. 3, 1924.
Faulkner, L. H., Aberdeen, Apr. 7, 1923.
Fristoe, C. W., Prosser, Apr. 2, 1924.
Fleming, C. Roy, Tacoma, Apr. 7, 1924.
Fotheringham, T. H., Seattle, Apr. 11, 1924.
Froude, W. E., Seattle, Apr. 14, 1924.
Fontaine, Fred, Yakima, May 30, 1924.
Forrester, Matilda, Seattle, Apr. 21, 1924.
Forbus, Lady Willie, Seattle, Apr. 27, 1924.
Funkhouser, C. E., Creston, May 28, 1924.
Forrest, F. C., Pullman, July 25, 1924.
Fitzsimmons, R. C., Spokane, May 20, 1924.
Farrell, Russell R., Seattle, May 26, 1924.
Ford, H. P., Seattle, June 3, 1924.
Fyfe, Jessie M., Spokane, July 7, 1924.
Fellows, Fred C., Lyman, June 12, 1924.
Fairbrook, Glen J., Seattle, June 23, 1924.
Finlayson, John, Brookfield, June 3, 1924.
Farrell, D. S., Toledo, July 1, 1924.
Forman, E. J., Seattle, July 27, 1924.
Fountaine, W. B., Enumclaw, July 31, 1924.
Feulner, J. A., Jr., Spokane, Aug. 2, 1924.
Forster, Isabella, Tacoma, Sept. 2, 1924.
Freeman, E. F., Tacoma, Sept. 24, 1924.

G.

Glazier, W. W, North Bend, Oct 2, 1922
Gill, J. H., Washtucna, Oct. 3, 1922.
Greene, E. F., Seattle, Oct. 4, 1922.
Gunston, Malcolm E., Tacoma, Oct. 4, 1922.
Grant, A. J., Harrington, Oct. 13, 1922.
Geisler, Marion L. Tacoma, Oct. 14, 1922.
Gresham, W. C., Okanogan, Oct. 18, 1922.
Garvey, James, Tacoma, Oct. 20, 1922.
Gregory, G. W., Seattle, Oct. 29, 1922.
Guernsey, H. V., Clear Lake, Nov. 5, 1922.
Grant, B., Seattle, Nov. 6, 1922.
Gilbert, L., Seattle, Nov. 10, 1922.
Gallaher, H. D., Spokane, Nov. 20, 1922.
Glasgow, D. R., Spokane, Nov. 22, 1922.
Greiner, A. F., Seattle, Dec. 2, 1922.
Gfeller, Alfred, Wenatchee, Dec. 4, 1922.
Guth, Horace H., Seattle, Dec. 13, 1922.
Gear, J. T., Sumner, Dec. 16, 1922.
Grow, A. D., Seattle, Dec. 29, 1922.
Griffith, J. E., Spokane, Dec. 29, 1922.
Garretson, E. L., Tacoma, Jan. 2, 1923.
Gilliam, R. W., Tacoma, Jan. 6, 1923.
Gaffney, J. H., Seattle, Jan. 7, 1923.
Good, Andrew, Spokane, Jan. 8, 1923.
Garrison, Howard, Ellensburg, Jan. 13, 1923.
Gleason, John M., Spokane, Jan. 14, 1923.
Gaisell, A. J., Gate, Jan. 28, 1923.
Grisvard, E. V., Seattle, Jan. 28, 1923.
Griffin, Arvel, Oakesdale, Feb. 2, 1923.
Gibson, E. W., Pomeroy. Feb. 2, 1923.
Gromish, Agnes C., Spokane, Feb. 2, 1923.
Gwynn, W. E., Sumner, Feb. 6, 1923.
Grinstead, F. Leo, Colville, Feb. 6, 1923.
Griggs, Herbert S., Tacoma, Feb. 13, 1923.
Garvin, W. D., Vashon, Feb. 14, 1923.
Gibbs, L. F., Colton, Feb. 23, 1923.
Gaumnitz, E. C., Seattle, Mar. 5, 1923.
Gieger, A. T., Tacoma, Mar. 7, 1923.
Griffin, Arthur R., Seattle, Mar. 14, 1923.
Garrecht, F. A., Spokane, Mar. 16, 1923.
Gilbert, George W., Tulalip, Mar. 20, 1923.
Gruger, W. S., Seattle, Apr. 9, 1923.
Gregory, J. C., Bothell, Mar. 26, 1923.
Gates, James R., Seattle, Mar. 27, 1923.
Gregorius, Jos., Carson, Mar. 28, 1923.
Garborg, A., Conway, Apr. 2, 1923.
Gunn, L. B., Everett, Apr. 21, 1923.
Grinnell, Fred H., Seattle, Apr. 24, 1923.

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Graybill, J. M., Seattle, May 2, 1923.
Gran, Sarah M., Yakima, May 2, 1923.
Gaston, O. C., Everett, May 9, 1923.
Gould, J. Harold, Spokane, June 8, 1923.
Grady, Thomas E., Yakima, June 12, 1923.
Gaby, Daniel, Renton, June 18, 1923.
Giffin, Geo. E., Grandview, July 20, 1923.
Grandahl, H. O., Seattle, July 20, 1923.
Gleason, R. F., Tacoma, July 30, 1923.
Gillespie, H. A., Yakima, Aug. 4, 1923.
Goff, A. E., Seattle, Aug. 15, 1923.
Gallagher, I. N., Burlington, Aug. 19, 1923.
Gamble, T. M., Seattle, Aug. 22, 1923.
Giblin, Chas. A., Seattle, Aug. 27, 1923.
Gilbert, W. S., Spokane, Sept. 10, 1923.
Gibson, Geo. M., Twisp, Sept. 21, 1923.
Garrett, Corydon, Sumner, Sept. 23, 1923.
Gordon, John W., Seattle, Oct. 15, 1923.
Gibson, J. H., Issaquah, Oct. 22, 1923.
Greer, E. L., Spokane, Oct. 28, 1923.
Gaier, Grover C., Seattle, Oct. 29, 1923.
Gardner, P. W., Tacoma, Nov. 18, 1923.
Graves, S. G., Seattle, Nov. 15, 1923.
Groff, Miss O., Vancouver, Nov. 24, 1923.
Gray, Robert M., Spokane, Nov. 30, 1923.
Geraghty, J. M., Spokane, Dec. 4, 1923.
Gillen, W. D., Bellingham, Dec. 4, 1923.
Gellerman, A. D. L., Seattle, Dec. 4, 1923.
Gallagher, A. E., Spokane, Dec. 5, 1923.
Griffith, J. E., Cashmere, June 30, 1923.
Galbreath, Orville S., Tacoma, Dec. 11, 1923.
Gilmer, M. F., Seattle, Dec. 15, 1923.
Graham, J. F., Seattle, Dec. 15, 1923.
Griffin, Van C., Seattle, Dec. 18, 1923.
Graves, P. E., Port Angeles, Dec. 28 1923.
Gavelstad, P. M., Everett, Jan. 30, 1924.
Gulliksen, Henry, Seattle, Jan. 4, 1924.
Goodhue, E. A., Spokane, Jan. 7, 1924.
Goble, C. M., Seattle, Jan. 26, 1924.
Gaston, Fred H., Prosser, Jan. 28, 1924.
Gillespie, D. L., Brewster, Feb. 28, 1924.
Gardner, Edward P., Seattle, Feb. 15, 1924.
Greb, John W., Spokane, Feb. 18, 1924.
Greenup, Harry T., Seattle, Feb. 27, 1924.
Graves, Arnold L., Seattle, Mar. 5, 1924.
Gordon, J. H., Tacoma, Mar. 14, 1924.
Gere, Clarence L., Seattle, Mar. 10, 1924.
Gates, Cassius E., Seattle, Mar. 15, 1924.
Garrett, G. A., Seattle, Mar. 21, 1924.
Geary, J. J., Seattle, Mar. 25, 1924.
Gullic, R. E., Malden, Mar. 28, 1924.
Grant, Terence T., Spokane, Apr. 19, 1924.
Gamwell, Roland G., Bellingham, Apr. 2, 1924.
Griffith, G. Irwin, Prosser, Apr. 19, 1924.
Gay, Wilson R., Seattle, May 14, 1924.
Gleason, J. P., Seattle, May 16, 1924.
Godman, M. M., Seattle, May 6, 1924.
Gemberling, E. C., Tacoma, May 16, 1924.
Guyer, R. E., Seattle, May 17, 1924.
Garry, Iva, Aberdeen, May 19, 1924.
Gentsch, Theodore, Spokane, May 23, 1924.
Griffiths, Thomas J., Seattle, June 20, 1924.
Glanville, B. C., Seattle, June 25, 1924.
Gallagher, John E., Tacoma, June 26, 1924.
Gordon, W. D., Seattle, July 1, 1924.
Gandy, Lloyd E., Spokane, Mar. 21, 1924.
Griet, Gladys M., Tacoma, July 9, 1924.
Gloyd, Frank S., Seattle, Aug 2, 1924.
Galvin, John, Centralia, Aug. 2, 1924.
Goodwin, E. C., Seattle, Aug. 2, 1924.
Gorhry, J. L., Brewster, Aug. 2, 1924.
Grant, W. E., Oroville, Aug. 18, 1924.
Gillespie, Charles W., Spokane, Aug. 11, 1924.

**H.**

Hunter, Lillian R., Tacoma, Oct. 3, 1922.
Hollenbeck, Esther E., Olympia, Oct. 4, 1922.
Huck, J. W., Seattle, Oct. 6, 1922.
Hotchkin, D. H., Seattle, Oct. 6, 1922.
Hays, J. J., Grandview, Oct. 10, 1922.
Huggins, A., Deer Park, Oct. 13, 1922.
Hubbard, C. W., Seattle, Oct. 18, 1922.

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Hurlbut, Charles H., Bellingham, Oct. 18, 1922.
Hull, Stephen A., Seattle, Oct. 27, 1922.
Hopf, Leopold, Woodland, Oct. 27, 1922.
Harrison, W. L., Tacoma, Nov. 4, 1922.
Harry, J. W., Seattle, Nov. 6, 1922.
Hood, Harry H., Tacoma, Nov. 6, 1922.
Hunter, F. H., Spokane, Nov. 8, 1922.
Herr, Willis B., Seattle, Nov. 13, 1922.
Huart, John M., Spokane, Nov. 15, 1322.
Hall, Howard M., Seattle, Nov. 22, 1922.
Huether, John R., Ruff, Nov. 25, 1922.
Henry, M. G., Tacoma, Nov. 26, 1922.
Hammack, Dave, Mt. Vernon, Nov. 29, 1922.
Hoyt, Heber, Seattle, Dec. 10, 1922.
Halverstadt, Dallas V., Seattle, Dec. 11, 1922.
Hansen, R. D., Tacoma, Dec. 12, 1922.
Heglar, Will R., St. John, Dec. 15, 1922.
Hill, F. D., Tacoma, Dec. 16, 1922.
Helwig. Fred E., Malden, Dec. 19, 1922.
Hansen, Nina, Hoquiam, Jan. 1, 1923
Hayden, William B., Centerville, Jan. 6, 1923.
Hull, R. E., Yakima, Jan. 6, 1923.
Hodge, E. D., Tacoma, Jan. 8, 1923.
Hardt, H. B., Seattle, Jan. 8, 1923.
Hardy, Warren, Seattle, Jan. 9, 1923.
Hunt, Augusta, Burton, Jan. 14, 1923.
Husted, Earl W., Everett, Jan. 16, 1923.
Hadley, C. R., Ellensburg, Jan. 17, 1923.
Hughes, M. C., Roy, Jan. 17, 1923.
Hyland, Ivan L., Seattle, Jan. 20, 1923.
Howard, H. M., Spokane, Jan. 20, 1923.
Harvey, W. T., Spokane, Jan. 21, 1923.
Henderson, C. J., Mt. Vernon, Jan. 21, 1923.
Hamblen, L. R., Spokane, Jan. 26, 1923.
Hannah, William J., Adrian, Jan. 31, 1923.
Hanford, H. W., Oakesdale, Feb. 2, 1923.
Helland, N. E., Seattle, Feb 3, 1923.
Henslar, Gus, Anacortes. Feb. 6, 1923.
Hopewell, O R., Waterville, Feb 7, 1923.
Hamilton, Fred E., Seattle, Feb. 10, 1923.
Hammond, A. F., Enumclaw, Feb. 13, 1923.
Hudkins, Bert, Chewelah, Feb. 16, 1923.
Henderson, A. G., Seattle. Feb. 23, 1923.
Holt, A. E., Spokane, Feb. 23. 1923.
Hill, Reuben D., Seattle, Feb. 28, 1923.
Hall, Albert D., Stanwood. Mar. 2, 1923.
Higgins, Jennie, Tacoma, Mar. 3, 1923.
Holm, E. B., Seattle, Mar. 5, 1923.
Heath, W. A., Seattle, Mar. 5, 1923.
Haslam, E. A., Seattle. Mar. 6, 1923.
Hall, Jos. E., Vancouver, Mar. 7, 1923.
Hovenden, Edwin R., Spokane, Mar. 9, 1923.
Heflin, L. D., Tacoma, Mar. 10, 1923.
Hackett, R. E., Seattle. Mar. 10, 1923.
Hinshaw, Amy L., Goldendale, Mar 14, 1923.
Hanna, John W., Waterville, Mar. 17, 1923.
Henderson, George T., Seattle. Mar. 19, 1923.
Howe, Herman, Leavenworth, Mar. 23, 1923.
Hyde, Fred H., Almira, Apr. 11, 1923.
Hille, David J., Castle Rock, Apr. 11, 1923.
Hughes, Dow R., Yelm, Apr. 14, 1923.
Heuston, Myron T., Tacoma, Apr. 15, 1923.
Huffer, F. A., Tacoma, Mar. 26, 1923.
Hoenig, H. H., Seattle, Mar. 27, 1923.
Haight, Mary B., Bellingham, Apr. 4, 1923.
Haggenmiller, J. A., Clarkston, Apr. 20, 1923.
Haward, W. L., Seattle. Apr. 20, 1923.
Harker, Leonore, Seattle, Apr. 22, 1923.
Harshman, Newton R., Fall City. Apr. 23, 1923.
Havercamp, N. A., Seattle. Apr. 24, 1923.
Herren, W. A., Puyallup, Apr. 27, 1923.
Hatcher, N. E., Monse, Apr. 28, 1923.
Hawley, A. L., Seattle, May 2, 1923.
Hall, John D., Seattle, May 5, 1923.
Hilliier, A. E., Shelton, May 13, 1923.
Hackett, E. J., Tacoma, May 20, 1923.
Hopp, Jake, Jr., Odessa, May 23, 1923.
Hughes, Dora R., Orting, May 25, 1923.
Hemmert, V. J., Seattle. May 25, 1923.
Huff, Raymond J., Seattle. May 27, 1923.
Hartman, Dwight D., Seattle, May 28, 1923.
Hitchcock, W. W., Hobart, June 3, 1923.
Hunsaker, Lloyd, Everett, June 17, 1923.

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Hauschild, J. C., Ritzville, June 17, 1923.
Holthusen, I. H., Tacoma, June 19, 1923.
Helmick, J. B., Connell, June 20, 1923.
Handy, Hazel V. B., Seattle, June 24, 1923.
Hall, A. E., Everett, June 27, 1923.
Hutchinson, Arthur H., Seattle, June 30, 1923.
Harris, J. C., Seattle, June 30, 1923.
Holmes, C. H., Wilbur, July 1, 1923.
Hiller, Fred G., Seattle, July 6, 1923.
Henderson, Annette, Raymond, July 11, 1923.
Hogue, A. W., Seattle, July 11 1923.
Hill, Justin K., Oroville, July 13, 1923.
Heermans, Jerome T., Hoquiam, July 20, 1923.
Hazen R. C., Seattle, July 21, 1923.
Hosford, O. J., Seattle, July 21, 1923.
Houchen, A. E., Chinook, July 22, 1923.
Holtz, C. A., Seattle, July 23, 1923.
Healey, Elmer E., Puyallup, July 24, 1923.
Heinrich, Benj. F., Seattle, July 25, 1923.
Hoffman, E. W., Seattle, July 29, 1923.
Heil, D. B., Spokane, July 31, 1923.
Hipkoe, Max, Seattle, Aug. 3, 1923.
Hooper, E. R., Malden, Aug. 10, 1923.
Hagman, R. J., Spokane, Aug. 14, 1923.
Hepler, C. R., Seattle, Aug. 15, 1923.
Hemly, W. G., Tacoma, Aug. 17, 1923.
Hunter, V. P., Aberdeen, Aug. 21, 1923.
Haitz, Wm., Seattle, Aug. 22, 1923.
Higman, James W., Kittitas, Aug. 22, 1923.
Humphrey, F. H., Walla Walla, Aug. 27, 1923.
Horton, O. H., Colfax, Aug. 29, 1923.
Headlee, T. E., Everett, Aug. 29, 1923.
Hauptley, C. C., Union, Sept. 3, 1923.
Halloran, Wm., Seattle, Sept. 3, 1923.
Horn, Ira B., Seattle, Sept. 4, 1923.
Hostetter, Marion, Tacoma, Sept. 7, 1923.
Hollister, R. F., Pasco, Sept. 7, 1923.
Hamill, J. N., Seattle, Sept. 19, 1923.
Hedrick, Hattie M., Seattle, Sept. 17, 1923.
Hollcroft, E. L., Seattle, Sept. 17, 1923.
Hoskins, H. I., Seattle, Oct. 24, 1923.
Hayward, Harold D., Tacoma, Sept. 18, 1923.
Halte, O. A., College Place, Sept. 21, 1923.
Hagar, A. A., Seattle, Sept. 28, 1923.
Hunt, Mrs. Lillian J., Spokane, Sept. 28, 1923.
Houtchens, J. E., Walla Walla, Sept. 29, 1923.
Habernal, W. A., Seattle, Oct. 2, 1923.
Hoffstater, Alfretta M., Seattle, Oct. 19, 1923.
Heitzman, P., Yacolt, Oct. 12, 1923.
Hastings, Fred W., Seattle, Oct. 14, 1923.
Hammond, Benjamin, Spokane, Oct. 19, 1923.
Hilbert, R. E., Seattle, Oct. 29, 1923.
Handley, M. C., Albion, Oct 24, 1923.
Harwood, F. M., Seattle, Oct. 24, 1923.
Haworth, D. D., Wheeler, Oct. 28, 1923.
Harris, Paul W., Spokane, Oct. 29, 1923.
Hodgdon, A. S., Hoquiam, Nov. 30, 1923.
Hayes, Avery R., White, Nov. 19, 1923.
Hoagland, F. J., Puyallup, Nov. 9, 1923.
Hastings, Irene, Vancouver, Nov. 11, 1923.
Hart, Alice Bess, Seattle, Nov. 13, 1923.
Hedberg, Victor J., Tacoma, Nov. 14, 1923.
Hood, James A., Aberdeen, Nov. 23, 1923.
Higgins, John C., Seattle, Dec. 16, 1923.
Hammons, F. D., Seattle, Dec. 10, 1923.
Harris, O. W., Yakima, Nov. 27, 1923.
Hammer, Joseph A., Seattle, Nov. 27, 1923.
Hammer, Joseph A., Seattle, Nov. 27, 1923.
Hinman, C. H., Yakima, Dec. 5, 1923.
Hutson, Chas. T., Seattle, Jan. 18, 1924.
Hanauer, Milton S., Spokane, Dec. 10, 1923.
Hill, Roby A., Spokane, Dec. 18, 1923.
Hay, Archie G., Seattle, Dec. 19, 1923.
Harrigan, B. B., Pasco, Dec. 23, 1923.
Hartman, L. W., Seattle, Dec. 25, 1923.
Hammond, B. F., Seattle, Dec. 28, 1923.
Hamilton, J. L., Tacoma, Jan. 1, 1924.
Harris, J. C., Spokane, Jan. 4, 1924.
Hettrick, F. M., Yelm, Jan. 26, 1924.
Huff, Hamilton M., Seattle, Jan. 8, 1924.
Halveson, Lillie, Seattle, Jan. 8, 1924.
Hogan, John C., Aberdeen, Jan 28, 1924.
Hieber, C. F., Wilbur, Jan. 13, 1924.

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Hege, S. E., Spokane, Jan. 23, 1924.
Hagadorn, Harry T., Forks, Jan. 18, 1924.
Hoover, Ralph, Fairfax, Jan 19, 1924.
Hodge, W. H., Centralia, Feb. 4, 1924.
Hammond, H. H., Sunny side, Jan. 22, 1924.
Hastings, H. H. A., Seattle, Jan. 31, 1924.
Hiberly, E. L., Tacoma, Jan. 26, 1924
Hurspool, John C., Walla Walla, Jan. 28, 1924.
Hughes, Wm G., Wenatchee, Jan. 2 8, 1924.
Hall, F. C., Yakima, Feb. 1, 1924.
Hunter, M. C., Spokane, Feb. 1, 1924.
Henry, Hylas E., Yakima, Feb. 1, 1924.
Houghton, Rolla V., Seattle, Feb. 3, 1924.
Hurd, Walter S., Rockford, Feb. 8, 1924.
Hamilton, F. G., Wenatchee, Feb. 10, 1924.
Higgins, H. H., Hartline, Feb. 16, 1924.
Hoskin, F. E, Spokane, Feb 19, 1924
Hartge, Chas H., Seattle, Mar. 5, 1924.
Holt, J. R., Silvana, Feb. 29, 1924
Heath, Lucian W., Tacoma, Mar. 23, 1924.
Hughes, Chasteen, Seattle, Mar. 1, 1924.
Helwig, Hatten L., Seattle, Mar. 3, 1924.
Holland, P. O., Seattle, Mar. 15, 1924.
Hull J. G., Bellingham, Mar. 13, 1924.
Hill, L. C., Seattle, Mar. 10, 1924
Henry, Blanche H., Seattle, Mar. 9, 1924.
Hart, H. J., Port Gamble, Mar. 19, 1924.
Hayden, W. H., Seattle, Mar. 14, 1924.
Hannay, M. B., Mt. Vernon, Mar. 15, 1924.
Herald, E. B., Seattle, Mar. 19, 1924.
Hyde, C. W., Seattle, Mar. 21, 1924.
Hoppe, Arthur F, Tacoma, Mar. 23, 1924.
Hardinger, C. T., Seattle, Mar. 25, 1924.
Hodge, Robert Tait, Seattle, Mar. 28, 1924.
Howard, H. S., Seattle, Mar. 28, 1924
Higdon, R. J., Vancouver, Apr. 7, 1924
Horner, S. C., Seattle, Apr. 11, 1924.
Hutson, Edward W., Olympia, Apr. 13, 1924.
Hoshor, J. A., Tacoma, Apr. 19, 1924.
Hutcheson, J. A., Montesano, Apr 26, 1924.
Hickey, Mary I, Seattle, Apr. 19, 1924.
Hatcher, W. J., Tacoma, May 17, 1924.
Holmes, Robert P., Seattle, Apr. 22, 1924.
Harrington, Fred, Spokane, May 3, 1924.
Hamilton, Walter R., Seattle, May 25, 1924.
Hemion, Durand, Seattle, Apr. 27, 1924.
Hilm, O., Ridgefield, Apr. 27, 1924.
Hawkes, W. H., Manette, Apr. 30, 1924.
Houck, F. S., Spokane, May 2, 1924.
Haskell, F. P., Jr., Tacoma, May 8, 1924.
Hall, Geo. A., Olympia, May 9, 1924.
Huston, A. P., Olympia, May 9, 1924.
Hall, Thomas, Spokane, May 10, 1924.
Harding, L. A., Seattle, May 28, 1924.
Hart, E. Helen, Wapato, May 13, 1924.
Hilmes, Ham, Seattle, May 16, 1924.
Horton, H. H., Wenatchee, May 24, 1924.
Hausman, William A., Seattle, May 25, 1924.
Hutcheck, E. B., Spokane, May 26, 1924.
Hulback, Oliver, Seattle, June 7, 1924.
Haskins, R. W., Grandview, June 16, 1924.
Hand, Virginia, Tacoma, June 12, 1924.
Hayden, H. T., Port Townsend, June 18, 1924.
Hoppe, Will H., Spokane, June 6, 1924.
Halberg, H. E., Seattle, June 8, 1924.
Hill, Thomas B., Seattle, June 14, 1924.
Holt, R. S., Tacoma, June 21, 1924.
Higley, C. H., Spokane, June 18, 1924.
Hovey, A. E., Buckley, June 23, 1924.
Hunt, H. D., Mabton, June 24, 1924.
Hebberd, G. S., Spokane, June 29, 1924.
Hodgkin, Frank E., Vancouver, July 14, 1924.
Haasze, J. R., Grandview, July 6, 1924.
Heaton, John H., Seattle, July 7, 1924.
Hutchinson, Emmett G., Aberdeen, July 9, 1924.
Hart, H. R., Jr., Seattle, July 13, 1924.
Hart, Herschel R., Seattle, July 13, 1924.
Harmon, U. E., Tacoma, July 24, 1924.
Hull, E. F., Spokane, July 22, 1924.
Higgins, Thomas B., Spokane, July 30, 1924.
Hodge, D. R., Seattle, July 27, 1924.
Hayungs, F. W, Camas, Sept. 4, 1924
Hastie, O. P., Entiat, Aug. 2, 1924.

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Henry, W. Yale, Tacoma, Sept. 20, 1924.
Huotari, Charles W., Aberdeen, Aug. 11, 1924.
Hansen, Emil, Spokane, Aug. 11, 1924.
Hancock, Floyd M., Winlock, Aug. 22, 1924.
Humphrey, Adeline, Spokane, Aug. 22, 1924.
Haight, James E., Jr., Seattle, Oct. 17, 1924.
Heal, P. E., Bellingham, Sept. 7, 1924.

I.

Isaak, W. J., Odessa, Jan. 24, 1923.
Ingle, W. H., Tacoma, May 20, 1923.
Irle, Florence A., Tacoma, July 6, 1923.
Irvine, E. J., Prosser, Oct. 31, 1923.
Ifft, D. W., Walla Walla, Nov. 16, 1923.
Ingstab, L. M., Seattle, Dec. 1, 1923
Iverson, Ungell, Buena, Dec. 2, 1923.
Inkster, G. H., Hunters, Dec. 14, 1923.
Isaacs, R. R., Newport, Feb. 1, 1924.
Imus, A. H., Kalama, Apr. 13, 1924.
Irvine, Cora G., Everett, Apr. 21, 1924.

J.

Johnson, E. F., Pateros, Jan. 13, 1923.
Jones, H. B., Seattle, Oct. 1, 1922.
Jahnke, J. H., Centralia, Oct. 15, 1922.
James, H. R., Seattle, Oct. 27, 1922.
Jahnke, Robert, Pasco, Nov. 3, 1922.
Judson, Isabel, Tacoma, Nov. 28, 1922.
Jones, Will C., Nighthawk, Dec. 3, 1922.
Johnson, William A., Everett, Dec. 11, 1922.
Jahn, J. Henry, Seattle, Jan. 14, 1923.
Johnson, Maude G., Seattle, Jan. 17, 1923.
Johnson, Charles W., Tacoma, Jan. 26, 1923.
Jasperson, Julius, Seattle, Feb. 2, 1923.
Jordan, C. W., Everett, Feb. 14, 1923.
Jenison, G. B., Blaine, Feb. 16, 1923.
Johnston, W. P., Spokane, Feb. 19, 1923.
Jefferys, E. Y., Seattle, Mar. 16, 1923
Jones, C. H., Elma, Mar. 19, 1923.
James, Homer H., Lyle, Apr. 2, 1923.
Jones, R. M., Seattle, Apr. 4, 1923.
Jones, W. W., Seattle, Apr. 29, 1923.
Jones, E. E., Newport, May 13, 1923
Johnston, Herchman, Seattle, May 16, 1923.
Jennings, Bruce, Tacoma, May 23, 1923.
Johnson, H. C., Coulee City, May 27, 1923.
Jones, L. N., Arlington, May 30, 1923.
James, Henry R., Rochester, June 4, 1923.
Johnson, R. W., Suquamish, June 9, 1923.
Johnson, Ernest C., Seattle, Nov. 14, 1923.
Jamieson, Roger M., Spokane, July 2, 1923.
Jones, H. P., Tacoma, July 18, 1923.
Jenner, T. M., Seattle, July 24, 1923.
Johnson, Clyde, Spokane, July 25, 1923.
Johnstone, Thos. R., Seattle, Aug. 4, 1923.
Johnson, Axel, Burlington, Aug. 7, 1923.
Jeffrey, F. R., Kennewick, Aug. 10, 1923.
Jenkins, W. M., Sultan, Aug. 10, 1923.
Jenkins, J. D., Seattle, Aug. 17, 1923
Janeck, Frances, Yakima, Aug. 27, 1923.
Johnson, A. B., Othello, Sept. 2, 1923.
Johnson, Andrew, Everett, Sept. 7, 1923.
Johnson, Chas. A., Okanogan, Sept. 19, 1923.
Jefferson, J. Frank, Spokane, Oct. 21, 1923.
Jonson, A. E., Quincy, Sept. 22, 1923.
Jaynes, C. B., Winthrop, Oct. 20, 1923.
Jackson, H. S., Seattle, Oct. 1, 1923.
Johnson, Ofell H., Seattle, Oct. 1, 1923.
Jones, N. A., Camas, Oct. 9, 1923.
James, W. W., Spokane, Nov. 11, 1923.
Jungst, Anna, Yakima, Nov. 30, 1923.
Johnsen, A. K., Aberdeen, Dec. 14, 1923.
Johnson, Robert, Aberdeen, Dec. 14, 1923.
Jeffs, Henry R., Seattle, Jan. 11, 1924.
Jamison, C. L., Walla Walla, Jan. 11, 1924.
Jones, R. S., Hartline, Jan. 11, 1924.
Jones, H. F., Seattle, Jan. 19, 1924.
Jones, Ruby V., Wenatchee, Jan. 22, 1924.
Jones, J. M. G., Aberdeen, Jan. 26, 1924.
Jones, Fred K., Spokane, Mar. 2, 1924.
Johnson, O. S., Camas, Feb. 1, 1924.

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Jones, W. Scott S., Spokane, Feb. 28, 1924.
Johnson, G. A., Aberdeen, Feb. 12, 1924.
Jellison, Roy W., Monroe, Mar 9, 1924.
Jernigan, King M., Davenport, Feb. 18, 1924.
Joseph, M. H., Republic, Mar. 10, 1924.
Jones, H. C., Seattle, Feb. 29, 1924.
Jamer, M. S., Pullman, Mar. 12, 1924.
Jones, Maud, Wenatchee, Mar. 3, 1924.
James, C. M., Spokane, Mar. 12, 1924.
Jones, J. Will, Seattle, Mar. 11, 1924.
Jones, J. M., Puyallup, Mar 30, 1924.
Johnston, W. C., Fallbridge, May 10, 1924.
Jones, J. B., Oroville, Apr. 13, 1924.
Jameson, J. K., Seattle, Apr. 19, 1924.
Jennings, G. R., Seattle, May 31, 1924.
Jolly, D. J., Brewster, May 11, 1924.
Johnson, John, Seattle, June 18, 1924.
Johnson, J. Herbert, Montesano, June 29, 1924.
Jacobsen, C., Seattle, July 12, 1924.
Janneck, Irene, Northport, July 21, 1924.
Johnson, R. A., Seattle, July 25, 1924.
Jones, Horace P., Spokane, Aug. 6, 1924.
Jurin, Esther L., Winlock, Aug. 9, 1924.
Jones, E. R., Seattle, Aug. 17, 1924.
Jackson, C. T., Spokane, Aug. 16, 1924.
Jackson, Edward C., Sunnyside, Aug. 26, 1924.
Judd, G. S., Everett, Sept. 11, 1924.

**K.**

Keene, Ernest H., Seattle, Nov. 12, 1922.
Keene, L. E., Seattle, Oct. 18, 1922.
Kemp, G. Ward, Seattle, Oct. 21, 1922.
Kainber, Basel, Deep River, Nov. 8, 1922.
Krauczunas, Kazis, Seattle, Nov. 18, 1922.
Kittredge, C. D., Seattle, Nov. 28, 1922.
Kuykendall, William B., Pomeroy, Dec. 1, 1922.
Kinsell, Frank H., Spokane, Dec. 13, 1922.
Knickerbocker, I. B., Auburn, Dec. 16, 1922.
Kizer, B. H., Spokane, Dec. 18, 1922.
Kerr, M. E., Grandmound, Nov. 24, 1922.
Kerr, Harry J., Okanogan, Aug. 21, 1923.
Kuehn, W., Seattle, Dec. 26, 1922.
Kuppler, W. R., Seattle, Dec. 29, 1922.
Krehbiel, Dan, Lind, Jan. 5, 1923
Kent, H. S., Spokane, Jan. 8, 1923.
Korstad, Martin, Seattle, Jan. 19, 1923.
King, J. L., Seattle, Jan. 24, 1923.
Kessler, J. J., Seattle, Jan. 29, 1923.
Knowles, F. E., Seattle, Feb. 2, 1923.
Kinman, J. I., Spokane, Feb. 18, 1923.
Kreps, Maggie A., Laurel, Mar. 2, 1923.
Knipe, W. D., Burlington, Mar. 4, 1923.
Kilnefelter, G. W., Jr., Seattle, Mar. 5, 1923.
Kober, Karl H., Seattle, Mar. 5, 1923.
Klasell, M. A., Port Townsend, Mar. 7, 1923.
Kreitz, Jos. P., Seattle, Apr. 7, 1923.
Keenan, S. A., Seattle, Apr. 9, 1923.
Kershaw, J. F., Waitsburg, Apr. 11, 1923.
Killien, Frank, Lowell, Apr. 14, 1923.
Kelley, W. E., Spokane, Apr. 16, 1923.
King, D. N., Seattle, Apr. 16, 1923.
Kirchhoffer, F. H., Medical Lake, Mar. 30, 1923.
Keene, W. A., Seattle, Apr. 21, 1923.
Kirby, A. E., Spokane, Apr. 22, 1923.
Kuehn, Wm., Snohomish, Apr. 27, 1923.
Kuhn, Louis, Zillah, May 2, 1923.
Kuen, Harry J., Seattle, June 1, 1923.
Kean, James, Mt. Vernon, June 4, 1923.
Kern, F. A., Ellensburg, June 5, 1923.
Kirker, Paul E., Toppenish, June 3, 1923.
Ketner, J. W., Pasco, June 15, 1923.
Klein, E. W., Snohomish, June 26, 1923.
Kimball, P. W., Spokane, July 1, 1923.
Kueneke, M. M., Hoquiam, July 9, 1923.
King, C. R., Seattle, July 13, 1923.
Keyes, Edwin F., Sunnyside, July 14, 1923.
Kiefer, James, Seattle, July 14, 1923.
Kelly, Harvey J., Spokane, July 15, 1923.
Kremmel, B. C., South Bend, July 16, 1923.
Kipper, Leslie, Eatonville, Aug. 4, 1923.
Kirby, Attwood A., Spokane, Feb. 23, 1923.
Kirkendall, H. S., Spokane, Jan. 10, 1924.

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Koschmann, J. G., Millwood, Aug. 4, 1923.
Kelso, Wm. M., Cedar Falls, Aug. 12, 1923.
Kauffman, G. A., Pateros, Aug. 24, 1923.
Kemp, Fred, Wenatchee, Sept. 17, 1923.
Kenyon, R. B., Yakima, Sept. 12, 1923.
Kellett, Susanna, Seattle, Oct 1, 1923.
Kelly, John W., Seattle, Oct. 8, 1923.
Kreienbaum, C. H., Tacoma, Oct. 8, 1923.
Kent, H. A., Everett, Oct. 24, 1923.
Kelsey, F. W., Everett, Oct. 24, 1923.
Killion, D. B., Seattle, Oct. 29, 1923.
Knox, Roy S., Seattle, Nov. 6, 1923.
Kennedy, H. D., Camas, Nov. 9, 1923.
Kaune, Quintus A., Everett, Nov. 17, 1923.
Kahin, Geo. S., Seattle, Nov. 27, 1923.
King, J. H., Colville, Dec. 7, 1923.
Kelley, James P., Seattle, Dec. 8, 1923.
Kendle, A. S., Seattle, Dec. 23, 1923.
Kalbfleisch, R. S., Tekoa, Jan. 28, 1924.
Kelsey, Mabel, Tacoma, Jan. 20, 1924.
Kinzel, H. G., Spokane, Feb. 1, 1924.
Ketcham, R. R., Yakima, Feb. 4, 1924.
Klein, Allen Chase, Spokane, Feb. 15, 1924.
Keller, J. F., Seattle, Feb. 17, 1924.
Kunz, J. F., Wilbur, Feb. 25, 1924.
Kelley, O. F., Deer Park, Feb. 26, 1924.
Kinchen, A. J., Milan, Feb. 27, 1924.
Keller, F. H., Omak, Mar. 1, 1924.
Kellogg, Karl B., Tacoma, Mar. 6, 1924.
Knebel, Henry G. W., Spokane, Mar. 4, 1924.
Kelly, Jos. W., Acme, Mar. 20, 1924.
Kurtz, D. A., Aloha, Mar. 18, 1924.
Kuhn, Charles E., Hoquiam, Mar. 20, 1924.
Kindall, J. W., Bellingham, Mar. 18, 1924.
Killson, C. B., South Cle Elum, Mar. 27, 1924.
Kelleher, Daniel, Seattle, Mar. 26, 1924.
Kellogg, John A., Bellingham, Apr. 20, 1924.
Keck, C. R., Seattle, May 26, 1924.
Koetz, Emma A., Tacoma, Apr. 29, 1924.
Kimzey, O. G., Seattle, May 2, 1924.
Knutson, Carl, Bellingham, May 2, 1924
Kinzey, Lottie, Seattle, May 12, 1924.
Kellogg, J. Y. C., Seattle, May 20, 1924.
Kyle, W. P., Spokane, June 2, 1924.
Knapp, W. T., Wenatchee, June 25, 1924.
Kratschmer, Marie V., Tacoma, June 17, 1924.
Klein, E. V., Spokane, June 28, 1924.
Kinnane, John J., Seattle, July 19, 1924.
Kleinberg, Alfred, Seattle, July 29, 1924.
Kuhl, O. F., Tacoma, Aug. 3, 1924.
Killien, Frank J., Lowell, Aug. 18, 1924.
Kelso, J. A., Seattle, Sept. 4, 1924.

L.

Lathrop, W. W., Seattle, Oct. 2, 1922.
Losey, W. C., Spokane, Oct. 13, 1922.
Livesey, Percy, Bellingham, Oct. 14, 1922.
Logan, Thomas J., Leavenworth, Oct. 15, 1922.
Lilly, W. H., Seattle, Oct. 18, 1922.
Loudon, J. A., Yakima, Oct. 28, 1922.
Lowry, E. C., Seattle, Nov. 13, 1922.
Lea, H. R., Tacoma, Nov. 17, 1922.
Lee, O H., Maltby, Nov. 20, 1922.
Libby, C. H., Seattle, Nov. 22, 1922.
Lovell, G. E., Ritzville, Dec. 20, 1922.
Leslie, Z. V., Mansfield, Dec. 22, 1922.
Lung, Henry W., Seattle, Dec. 23, 1922.
Lee, J. M., Issaquah, Dec. 30, 1922.
Lewis, Charles R., Shelton, Jan. 6, 1923.
Lies, M. E., Waterville, Jan. 7, 1923.
Langeland, L. S., Poulsbo, Mar. 16, 1923.
Lindahl, J. C., Tacoma, Jan. 19, 1923.
Lockhard, C. W., Seattle, Feb. 2, 1923.
Larson, A. O., Seattle, Feb. 2, 1923.
Lund, E. G., Spokane, Feb. 13, 1923.
Lyons, J. F., Anacortes, Feb. 14, 1923.
Love, H. M., Colfax, Feb. 16, 1923.
Landon, V. W., Seattle, Feb. 18, 1923.
Lewis, C. W., Seattle, Feb. 18, 1923.
Lord, C. W., Spokane, Feb. 18, 1923.
Lightfoot, Minna M., Seattle, Feb. 23, 1923.
Lynch, Alice, Seattle, Feb. 24, 1923.

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Loomis, L. E., Ocean Park, Feb. 28, 1923.
Livesey, George, Bellingham, Mar. 4, 1923.
Litchman, Mark M., Seattle, Mar. 3, 1923.
Lee, Geo. S., Okanogan, Mar. 6, 1923.
Lantz, George D., Spokane, Mar. 14, 1923.
Lewis, Marshall L., Spokane, Mar. 16, 1923.
Lewis, Ray, Seattle, Mar. 20, 1923.
Lund, M. S., Tacoma, Mar. 20, 1923.
Lavin, Jos. J., Spokane, Mar. 20, 1923.
Livensparker, May L., Seattle, Apr. 7, 1923.
Louttit, George W., Everett, Apr. 9, 1923.
Landt, E. W., Pasco, Apr. 10, 1923.
LaGrand, Charles F., Seattle, Apr. 14, 1923.
Lansing, W. J., Wenatchee, Apr. 18, 1923.
Laing, Jay D., Spokane, Mar. 26, 1923.
Liliopoulos, C. D., Seattle, Mar. 28, 1923.
Laitl, N. M., Seattle, Apr. 1, 1923.
Lewis, Frank P., Seattle, Apr. 2, 1923.
Long, Guy, Cashmere, Apr. 18, 1923.
LeCocq, G. M., Oak Harbor, Apr. 23, 1923.
Laufer, Charles A., Asotin, Apr. 25, 1923.
Lyon, Constante, Tacoma, Apr. 30, 1923.
Laughlin, C. W., Grays River, May 6, 1923.
Levisee, Marguerite B., Seattle, May 26, 1923.
Lawrence, H. A., Seattle, June 1, 1923.
Lentgis, Thomas D., Spokane, June 3, 1923.
Lovegren, David M., Seattle, June 4, 1923.
Long, L. W., Seattle, June 10, 1923.
Latham, Leonie, Seattle, June 11, 1923.
Lincoln, J. B., Seattle, June 11, 1923.
Laws, A. D., Union Mills, June 13, 1923.
Lund, E. B., Tacoma, June 29, 1923.
Lysons, Fred H., Seattle, June 30, 1923.
Libby, Vard. M., Yakima, July 6, 1923.
Lamoreaux, Wm. E., Hoquiam, July 10, 1923.
Lind, Archer H., Seattle, July 14, 1923.
Lovejoy, I. D., Seattle, July 14, 1923.
Lochow, Henry J., Seattle, July 21, 1923.
Lambuth, W. D., Seattle, July 24, 1923.
Latie, E. W., Seattle, Aug. 5, 1923.
Lippard, Wilton I., Tacoma, Sept. 2, 1923.
Lundin, Alfred H., Seattle, Sept. 10, 1923.
Lind, Edward, Seattle, Sept. 21, 1923.
Laito, Oscar, Aberdeen, Sept. 22, 1923.
Lasswell, A. L., Battle Ground, Sept. 23, 1923.
Larson, Arthur W., Yakima, Oct. 12, 1923.
Leonard, C. E., Winlock, Oct. 13, 1923.
Leggett, O. W., Spokane, Oct. 16, 1923.
Love, L. A., Tacoma, Oct. 20, 1923.
Long, J. Jay, Naches, Oct. 21, 1923.
Lutz, D. H., Seattle, Dec. 5, 1923.
Langenbach, John J., Seattle, Nov. 28, 1923.
Larson, P. A., Okanogan, Dec. 2, 1923.
Lamberson, R. G., Seattle, Dec. 5, 1923.
Luby, M. J., Spokane, Dec. 22, 1923.
Levine, Benj. M., Seattle, Dec. 7, 1923.
Levy, Aubrey, Seattle, Dec. 14, 1923.
Longfellow, J. T., Endicott, Dec. 23, 1923.
Larue, Chas. R., Tekoa, Jan. 1, 1924.
Lewis, Warren H., Seattle, Jan. 17, 1924.
Laffin, A. G., Tacoma, Jan. 7, 1924.
Lewis, Floyd L., Raymond, Jan. 23, 1924.
Levin, C. O., Walla Walla, Jan. 11, 1924.
Landis, A. H., Yakima, Jan. 28, 1924.
Larrison, Earl, Mabton, Jan. 28, 1924.
Leach, Geo. D., Seattle, Feb. 1, 1924.
Lawler, James T., Seattle, Feb. 17, 1924.
Lombard, Charles H., Yakima, Feb. 27, 1924.
Luhman, H. F., Yakima, Feb. 17, 1924.
Lillico, R. E., Seattle, Feb. 28, 1924.
Lund, Chas. P., Spokane, Mar. 8, 1924.
Lyons, Chas. S., Tacoma, Mar. 31, 1924.
Lewis, Jerome, Yakima, Mar. 3, 1924.
Larson, N. L., St. John, Mar. 7, 1924.
Longenbaugh, May M., Tacoma, Mar. 7, 1924.
Liston, W. D., Seattle, Mar. 8, 1924.
Logan, M. W., Shelton, Apr. 5, 1924.
Lindenberg, Chas., Warden, Mar. 30, 1924.
Legg, Louis Henry, Seattle, Apr. 10, 1924.
Lind, C. H., Tacoma, Mar. 14, 1924.
Lapp,, K. S., Seattle, Mar. 19, 1924.
LeMaster, Eustace, Spokane, Mar. 21, 1924.
Lester, Florence A., Seattle, Mar. 25, 1924.

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Lidston, Stephen J., Seattle, Mar. 28, 1924.
Levis, A. D., Seattle, Apr. 2, 1924.
Lawrence, Verne R., Olympia, Apr. 9, 1924.
Loomis, Floyd, Molson, Apr. 11, 1924.
Loreman, Z. O., Seattle, Apr. 14, 1924.
Lester, S. L., Olympia, May 14, 1924.
Lund, R. H., Tacoma, Apr. 23, 1924.
LaBerge, H. A., Yakima, May 7, 1924.
Lohman, O. C., Seattle, Apr. 26, 1924.
Lee, C. A., Bellingham, May 2, 1924.
Lingerman, C. B., Tacoma, May 10, 1924.
LaRue, Lydia, Woodland, May 20, 1924.
Lightfoot, L. N., Seattle, June 17, 1924.
Lockwood, Helen, Walla Walla, June 20, 1924.
Lee, A. M., Seattle, June 23, 1924.
Lichty, R. C., Sunnyside, July 30, 1924.
LeRoux, Robert A., Hoquiam, July 20, 1924.
Lewis, Howard T., Seattle, June 28, 1924.
LaFollette, W. L., Colfax, July 28, 1924.
Leuty, Tom J., Farmington, Aug. 10, 1924.
Loewe, Adolf, Seattle, Aug. 7, 1924.
Lindekugel, W. F., Bremerton, Aug. 6, 1924.
Lofgren, T. J., Olympia, Aug. 10, 1924.
Lincoln, W. S., Seattle, Aug. 13, 1924.
Lindley, Joseph T., Leavenworth, Aug. 13, 1924.

M.

McDowell, Carl W., Rockford, Oct. 6, 1922.
Miller, C. M., Seattle, Oct. 4, 1922.
Miller, H. O., Wilkeson, Oct. 6, 1922.
Manchester, H. A., Spokane, Oct. 13, 1922.
Meyer, James, Seattle, Oct. 15, 1922.
McClaskey, A. R., Pullman, Oct. 16, 1922.
Montfort, G. D., Blaine, Oct. 18, 1922.
Macartney, R. H., Chency, Oct. 20, 1922.
Mohr, Rose E., Seattle, Oct. 27, 1922.
Martin, J. L., Seattle, Oct. 18, 1922.
Miller, H. Lloyd, Sunnyside, Nov. 3, 1922.
Mills, Charles H., South Bend, Nov. 3, 1922.
Moran, Nellie M., Rosario, Nov. 4, 1922.
Malloy, M. B., Waterville, Nov. 11, 1922.
Merritt, G. M., Tacoma, Nov. 14, 1922.
Metzenbaum, Walter, Seattle, Nov. 19, 1922.
Minch, O. F., Odessa, Nov. 19, 1922.
Miller, Sloan, Seattle, Nov. 22, 1922.
McCreery, W. C, Seattle. Nov. 22, 1922
McDonough, Mary, Seattle, Nov. 22, 1922.
McKenney, H. E., Kelso, Nov. 22, 1922.
Martin, F. B., Everett, Nov. 24, 1922.
McLeod, W. A., Port Orchard, Nov. 25, 1922.
Motley, W. H., Port Ludlow, Dec. 1, 1922.
Murphy, P. P., Seattle, Dec. 4, 1922.
Mooney, O. J., Wenatchee, Dec. 9, 1922.
Miller, Edward H., Bellingham, Dec. 11, 1922.
Mulvihill, Robert, Everett, Dec. 22, 1922.
Mason, C. F., Tacoma, Dec. 23, 1922.
Manier, William W., Olympia, Dec. 29, 1922.
May, F. J., Tonasket, Jan. 7, 1923.
Moss, O. E., Fairfield, Jan. 8, 1923.
Moore, F. W., Bremerton, Jan. 10, 1923.
McKinley, D., Seattle, Jan. 12, 1923.
McKinney, T. M., Walla Walla, Jan. 12, 1923.
Marsh, C. A., Yakima, Jan 19, 1923
McCallum, J. D., Davenport, Jan. 19, 1923.
McMillan, C. K., Bellingham, Jan. 22, 1923.
Morris, W. G., Bridgeport, Jan. 26, 1923.
Mitchell, George M., Stanwood, Jan. 27, 1923.
McWain, George A., Yakima, Jan. 29, 1923
Meeker, F. A., Port Townsend, Jan. 29, 1923.
McNulta, R. P., Olympia, Jan. 31, 1923.
Murray, T. H., Tacoma, Feb. 2, 1923.
Munter, Adolph, Spokane, Feb. 5, 1923
Meiser, L. A., Seattle, Feb. 6, 1923.
McMillan, H. H., Davenport, Feb. 6, 1923.
Manring, S. A., Garfield, Feb. 9, 1923.
McClure, William E., Seattle, Feb. 9, 1923.
Meakim, R. J., Seattle, Feb. 12, 1923.
MacPherson, Wm., Cashmere, Feb. 16, 1923.
McCauley, J. L., Seattle, Feb. 17, 1923.
Moulton, M. M., Kennewick, Feb. 19, 1923.
Miller, A. E., White Swan, Feb. 26, 1923.

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Munson, H. C., Spokane, Feb. 27, 1923.
McCrea, W. S., Spokane, Apr. 15, 1923.
McDonald, H. L., Seattle, Mar. 2, 1923.
Morrison, H. E., Walla Walla, Mar. 4, 1923.
Martin, Anne C., Seattle, Mar. 10, 1923.
Miller, Harry C., Spokane, Mar. 18, 1923.
Murrey, E. N., Tacoma, Mar. 19, 1923.
Mason, G. B., Seattle, Mar. 21, 1923.
Meacham, W. C., Tacoma, Apr. 14, 1923.
McNamara, J. F., Seattle, Apr. 16, 1923.
Magill, Frank A., Tacoma, Mar. 25, 1923.
McElroy, M., Tacoma, Mar. 31, 1923.
Moore, A. R., Granite Falls, Mar. 31, 1923.
Mason, A. R., North Bend, Apr. 2, 1923.
Morford, C. H., Seattle, Apr. 4, 1923.
McClung, Dennis, Spokane, Apr. 4, 1923.
Morgan, W. W., Snohomish, Apr 6, 1923.
McLean, R. W., Olympia, Apr. 20, 1923.
Madigan, Henry, Spokane, Apr. 22, 1923.
McMannis, J. D., Tekoa, Apr. 23, 1923.
McCleary, Wm., McCleary, Apr. 30, 1923.
Martin, Albert D., Seattle, Apr. 30, 1923.
McLean, A. S. L., Everett, May 6, 1923.
McLaughlin, Rose M., Spokane, May 6, 1923.
Monheimer, Melville, Seattle, May 7, 1923.
McNeill, A. G., Prosser, May 7, 1923.
Miller, W. H., Spokane, May 8, 1923.
McAllaster, Ralph C., Seattle, May 9, 1923.
Morrison, R. R., Wenatchee, May 11, 1923.
McDonald, Thomas E., Spokane, May 18, 1923.
Major, Archie M., Seattle, May 21, 1923.
Michener, H. D., Seattle, May 22, 1923.
Miller, Mrs. Mary H., Growmore, May 23, 1923.
Manuell, R. L., Aberdeen, May 28, 1923.
McSorley, Hugh J., Seattle, June 1, 1923.
Madison, H. D., Kent, June 1, 1923.
McCready, F. H., Aberdeen, June 1, 1923.
Mark, Robert B., Seattle, Mar. 31, 1923.
Mullally, F. W., Seattle, June 3, 1923.
Melrose, John F., Toppenish, June 3, 1923.
McGinnis, R. L., Spokane, June 10, 1923.
McCloskey, Thos. J., Seattle, June 13, 1923.
Macpherson, Nelson, Seattle, June 15, 1923.
Murray, A. P., Palouse, June 17, 1923.
Morgan, Elizabeth, Aberdeen, June 18, 1923.
Manschreck, C. A., West Seattle, June 19, 1923.
McPherson, M. D., Palouse, June 20, 1923.
Morse, W. W., Morton, June 20, 1923.
Murray, E. K., Tacoma, June 23, 1923.
Moloso, Phil J., Blue Creek, June 26, 1923.
Mason, C. C., Seattle, June 27, 1923.
Merrill, H. J., Blaine, June 29, 1923.
Marston, Ray H., Seattle, June 29, 1923.
McCarty, W. B., Battle Ground, June 30, 1923.
McDermott, J. D., Seattle, June 30, 1923.
Minnick, Julia E., Bellingham, July 7, 1923.
Mumaw, G. W., Everett, July 7, 1923.
Merva, J. A., Tonasket, July 10, 1923.
McGilvra, Oliver C., Seattle, July 11, 1923.
Myers, V. N., Boyds, July 13, 1923.
Madison, Glenn R., Bellingham, July 18, 1923.
McCann, LeRoy, Colfax, July 20, 1923.
Mobley, D. A., Vancouver, July 23, 1923.
Mansfield, W. A., LaCenter, Aug. 4, 1923.
Merager, L. W., Spokane, Aug. 6, 1923.
Morrison, H. L., Seattle, Aug 8, 1923.
Metcalfe, John A., Walla Walla, Aug. 10, 1923.
McDonald, Preston, Centralia, Aug. 10, 1923.
Meigs, Leonard O., Yakima, Aug. 12, 1923.
Martin, J. F., Burbank, Aug. 12, 1923.
Matzger, Manford, Seattle, Aug. 17, 1923.
Murray, J. E., Chehalis, Aug. 20, 1923.
McDonald, A. M., Vancouver, Aug. 27, 1923.
Moen, O. M., Seattle, Sept. 4, 1923.
Martin, H. A., Seattle, Sept. 5, 1923.
McKeown, Frank J., Seattle, Sept. 7, 1923.
McCord, W. B., Seattle, Sept. 10, 1923.
McLean, Walter G., Seattle, Sept. 16, 1923.
Miller, Chas. H., Seattle, Sept. 18, 1923.
Murphy, Alonzo M., Spokane, Sept. 24, 1923.
McDonald, Donald A., Seattle, Sept. 26, 1923.
Manogue, Mary, Seattle, Sept. 12, 1923.
Mattingly, F. I., Tacoma, Sept. 24, 1923.

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Morrow, W. C., Tacoma, Oct. 8, 1923.
Murphy, M. J., Oakville, Sept. 27, 1923.
McCormick, I. G., Spokane, Oct. 6, 1923.
Matthews, M. A., Seattle, Oct. 22, 1923.
MacPherson, W. F., Pysht, Oct. 1, 1923.
McCreery, H. C., Seattle, Oct. 24, 1923.
McCann, Chas., Seattle, Oct. 6, 1923.
Mitchell, Jos. M., Seattle, Oct. 7, 1923.
McNeil, M. F., Tacoma, Oct. 17, 1923.
McDonald, A. A., Seattle, Oct. 28, 1923.
Museck, Louis J., Tacoma, Nov. 11, 1923.
McGuinness, M. J., Snohomish, Nov. 14, 1923.
McKnight, James C., Seattle, Nov. 15, 1923.
Mehaffey, Clarence E., Everett, Nov. 14, 1923.
Morganstern, Elkan, Seattle, Nov. 25, 1923.
Meritt, L. H., Mansfield, Nov. 18, 1923.
Mougin, R. N., Seattle, Nov. 30, 1923.
Myers, Perry S., Seattle, Dec. 21, 1923.
Moody, H. E., Spokane, Nov. 25, 1923.
McCall, A. V., Bremerton, Nov. 27, 1923.
McQuesten, D. M., Seattle, Nov. 28, 1923.
Morris, E. E., Spokane, Nov. 30, 1923.
Mackel, Alexander, Yakima, Dec 1, 1923.
Miller, J. E., Garfield, Dec. 1, 1923.
Miller, Robert J. W., Seattle, Dec. 28, 1923.
Manners, Jessie A., Spokane, Dec. 4, 1923.
McRae, Bessie J., Seattle, Dec. 21, 1923.
Miller, Grant L., Seattle, Dec. 3, 1923.
Massey, T. C., Tekoa, Dec. 17, 1923.
McCabe, James, Seattle, Dec. 14, 1923.
Marsh, Geo. C., Endicott, Dec. 6, 1923.
McLaren, W. B., Spokane, Dec. 7, 1923.
McCarthy, Chas. D., Sprague, Dec. 7, 1923.
Mann, Estelle C., Lewis, Dec. 14, 1923.
McKinney, R. L., McKenna, Dec. 16, 1923.
McKevitt, F. J., Spokane, Dec. 21, 1923.
McAndrew, J. E., Spokane, Dec. 29, 1922.
Metzger, F D., Tacoma, Jan. 2, 1924.
Morgan, E. C., Seattle, Dec. 22, 1923.
Maltby, Robert, Seattle, Dec. 25, 1923.
Meade, Geo. C., Auburn, Jan. 14, 1924.
Moore, Chas. P., LaCrosse, Feb. 3, 1924.
Miller, E. J., Sunnyside, Jan. 1, 1924.
Muller, Max, Seattle, Feb. 17, 1924.
Martenlz, C. P., Seattle, Jan. 11, 1924.
Matchell, David R., Seattle, Jan. 2, 1924.
Merrifield, Egbert, So. Tacoma, Jan. 7, 1924.
Malcolm, Geo. R., Walla Walla, Feb. 25, 1924.
MacLenn, Florence C., Seattle, Jan. 11, 1924.
Martin, Winter S., Seattle, Jan. 28, 1924.
Mosee, F. C., Seattle, Jan. 14, 1924.
Mineah, E. D., Prosser, Jan. 15, 1924.
McGranahan, C. C., Ellensburg, Jan. 18, 1924.
McReynolds, Roy W., Seattle, Feb. 14, 1924.
Murphy, James B., Seattle, Feb. 27, 1924.
Moore, Henry F., Jr., Seattle, Jan. 20, 1924.
McDonald, Alvah W. Seattle, Jan. 20, 1924.
McLeod, Helen. Seattle, Jan. 21, 1924.
Moyles, E. D., Puyallup, Jan. 22, 1924.
McGrath, J. E., Moxee City, Feb. 13, 1924.
Munter, Richard S., Spokane, Jan. 25, 1924.
Mattson, H. W., Walla Walla, Jan. 27, 1924.
Morton, M. R., Spokane, Jan. 27, 1924.
McMahon, J. S., Seattle, Feb. 2, 1924.
Mathews, R. S., Harrington, Feb. 1, 1924.
Meyer, William C., Spokane, Feb. 13, 1924.
More, Chas. W., Seattle, Feb. 5, 1924.
McComb, E. J., Seattle, Feb. 5, 1924.
Morrison, Stanley G., Seattle, Feb. 15, 1924.
Montgomery, W. W., Seattle, Feb. 16, 1924.
Miller, H. A., Tacoma, Feb. 17, 1924.
Metcalfe, Vernon, Seattle, Feb. 23, 1924.
Mowrer, Theda F., Seattle, Feb. 23, 1924.
Martin, L. M., Seattle, Feb. 23, 1924.
McManamon, J. E., Othello, Mar. 3, 1924.
McFarline, Geo., Seattle, Mar. 20, 1924.
MacMahon, Thos. Bryon, Seattle, Mar. 3, 1924.
Mitchell, R. M., Everett, Mar. 26, 1924.
McDonald, C. T., Spokane, Mar. 12, 1924.
May, C. M., Seattle, Mar. 11, 1924.
McClinton, R. B., Seattle, Mar. 14, 1924.
Myhre, N. P., Seattle, Mar. 14, 1924.
Mellinger, M. M., Spokane, Mar. 16, 1924.

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MacIntosh, J. W., Spokane, Mar. 16, 1924.
Miller, L. A., Seattle, Mar. 16, 1924
Marley, Madalyn, Seattle, Mar. 25, 1924.
McCroskey, W. E., Colfax, Mar. 21, 1924.
Mohler, Arthur N., Cashmere, Mar. 22, 1924.
McBurney, James W., Seattle, Mar. 30, 1924.
Morrison, M. Heisson, Mar. 23, 1924.
Mann, L. C., Kalama, Mar. 29, 1924.
Mills, H. E., Seattle, Apr. 1, 1924.
McFarlane, Homer W., Tacoma, Apr. 6, 1924.
McCurdy, A. R., Seattle, Apr. 30, 1924.
McLean, F. N., Tacoma, Apr. 9, 1924.
Malloy, Frank B., Waterville, Apr. 11, 1924.
Murphy, W. J., Montesano, Apr. 24, 1924.
Monfort, D W., Centralia, Apr. 14, 1924.
Melrose, A., Spokane, Apr. 14, 1924.
Marrow, J. M., Seattle, Apr. 21, 1924.
MacPherson, J. E., Seattle, Apr. 28, 1924.
McCammon, H. C., Seattle, Apr. 25, 1924.
Moore, Merlen, Seattle, Apr. 29, 1924.
McDole, D. S., Okanogan, Apr. 29, 1924.
McHugh, P., Seattle, May 2, 1924.
Molesworth, Thomas S., Tacoma, Apr. 5, 1924.
Moe, Fred W., Davenport, May 10, 1924.
McAuley, R. H., Seattle, May 12, 1924.
Metzler, Hugo, Tacoma, May 17, 1924.
Mortland, Thomas G., Sequim, June 28, 1924.
Martin, Frank B., Olympia, June 7, 1924.
Mann, Paul P., Burbank, June 7, 1924.
Manning, Mrs. V. H., Seattle, June 10, 1924.
Moriarty, Charles P., Seattle, June 11, 1924.
Miller, Chrissy L., Spokane, June 14, 1924.
Melendy, D. L., Tacoma, June 15, 1924.
Moulton, Ralph H., Seattle, June 24, 1924.
Michels, C. B., Ellensburg, June 27, 1924.
Machin, George L., Bellingham, July 9, 1924.
Martin, W. A., Bellingham, July 9, 1924.
Muir, J. A., Wilbur, July 28, 1924.
Mills, Ephraim, Puyallup, July 15, 1924.
McDonald, Peter A., Seattle, July 15, 1924.
Maw, F. R., Hoquiam, July 19, 1924.
McKinney, F. P., Olympia, July 21, 1924.
Morrow, Cyrus, Walla Walla, July 22, 1924.
Mayer, Albert, Seattle, July 29, 1924.
Miller, Horace L., Sunnyside, Sept. 15, 1924.
Mentzer, T. F., Tacoma, Aug. 14, 1924.
McCarthy, Joseph, Spokane, Sept. 4, 1924.
McCaw, W. O., Aberdeen, Sept. 4, 1924.
McIntyre, A. R., Seattle, Aug. 22, 1924.
McCaskey, Joseph, Wilkeson, Sept. 4, 1924.
McKay, John R., Gold Bar, Aug. 27, 1924.
McWilliams, J. E., Spokane, Sept. 1, 1924.
Matthew, A., Seattle, Sept. 3, 1924.
Miller, George E., Bremerton, Sept. 10, 1924.

N.

Nixon, E. S., Walla Walla, Oct. 1, 1922.
Nason, W. A., Elk, Nov. 3, 1922.
Northrop, B. A., Seattle, Nov. 8, 1922.
Neese, Thad, Seattle, Nov. 12, 1922.
Nussbaum, Milton, Spokane, Nov. 14, 1922.
Newberger, J. H., Seattle, Nov. 26, 1922.
Newell, Clover, Seattle, Dec. 1, 1922.
Nolan, H. A., Everett, Dec. 8, 1922.
Nickens, A. B., Covada, Dec. 23, 1922.
Nevins, W. M., Odessa, Jan. 8, 1923.
Newton, Clifford, Everett, Jan. 10, 1923.
Norris, Homer F., Tacoma, Jan. 17, 1923.
Noble, D. W., Chehalis, Jan. 17, 1923.
Nessly, F. C., Seattle, Jan. 27, 1923.
Nolte, D. C., Tacoma, Feb. 4, 1923.
Nelson, J. P., Seattle, Feb. 12, 1923.
Nolen, J. R., Spokane, Feb. 12, 1923.
Noble, O. W., Colville, Mar. 12, 1923.
Neill, Thomas, Pullman, Mar. 16, 1923.
Nelson, Henry, Enumclaw, Apr. 7, 1923.
Nossaman, Walter L., Seattle, Apr. 15, 1923.
Norton, W. A., Seattle, Mar. 24, 1923.
Needham, J. H., Yakima, Mar. 28, 1923.
Nickerson, A. S., Seattle, Apr. 4, 1923.
Nichols, Katherine, Seattle, May 8, 1922.

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Nelson, A. A., Seattle, May 12, 1923.
Nelson, Israel, Seattle, May 26, 1923.
Newell, A. C., Seattle, Dec. 5, 1923.
Nelson, C. L., Seattle, June 4, 1923.
Nestor, Michael, Valleyford, June 22, 1923.
Nosler, Hale R., Yakima, July 13, 1923.
Napier, James L., Kent, July 14, 1923.
Neal, Fred W., Bellingham, July 16, 1923.
Nuzum, Nulton E., Spokane, Aug. 10, 1923.
Nichols, N. Primatchenko, Seattle, Aug. 14, 1923.
Nelson, P. P., Yacolt, Aug. 24, 1923.
Norton, Chas. A. Wapato, Nov. 3, 1923.
Nyhus, E., Westport, Nov. 7, 1923.
North, Dan F., Bellingham, Jan. 26, 1924.
Nadeau, David W., Tacoma, Dec. 14, 1923.
Nelson, Oliver C., Tacoma, Jan. 15, 1924.
Noble, Frank A., Seattle, Feb. 4, 1924.
Neal, C. A., Seattle, Feb. 5, 1924.
Nisbet, R. W., Seattle, Mar. 6, 1924.
Nichols, J. W. A., Tacoma, Feb. 24, 1924.
Negley, Chas. F., Tacoma, Feb. 24, 1924.
Nelson, A. E., Spokane, Feb. 29, 1924.
Nelson, Lillian, Leavenworth, Mar. 16, 1924.
Nelson, Elmer J., Wenatchee, Mar. 18, 1924.
Noe, W. H., Mansfield, May 16, 1924.
Nichols, L. A., Seattle, May 10, 1924.
Nelson, Chas. F., Olalla, Aug. 17, 1924.
Nelson, Effie, Tacoma, Aug. 24, 1924.

**O.**

Olson, Oscar, Spokane, Oct. 10, 1922.
Ogden, Raymond D., Seattle, Oct. 15, 1922.
Orrick, J. M., Mt. Vernon, Nov. 19, 1922.
Owens, Charles E., Wenatchee, Nov. 22, 1922.
O'Keefe, E. L., Seattle, Dec. 12, 1922.
Olson, Fred, Spokane, Dec. 27, 1922.
Odlin, W. T., Sedro Woolley, Jan. 3, 1923.
Olney, Nealy N., Wapato, Jan. 17, 1923.
Olson, O. Jorgen, Vancouver, Feb. 9, 1923.
Osborn, R. C., Wenatchee, Mar. 9, 1923.
O'Connell, E. J., Vancouver, Mar. 14, 1923.
Oleson, Frank, Seattle, Mar. 21, 1923.
Otis, J. T., Olympia, Apr. 13, 1923.
Olson, George, Seattle, Apr. 22, 1923.
O'Neill, H. N., Seattle, May 4, 1923.
O'Larey, E. J., White Bluffs, May 19, 1923.
Otis, C. Wesley, Olympia, June 9, 1923.
O'Neil, Chas. H., Prescott, July 16, 1923.
O'Connor, A. J., Okanogan, Aug. 22, 1923.
O'Leary, Thos. L., Olympia, Sept. 4, 1923
Ostrum, C., Colville, Sept. 10, 1923.
Olslager, F. L., So. Bellingham, Sept. 21, 1923.
Osborn, Stephen M., Seattle, Nov. 2, 1923.
Oliver, William L., Rockford, Nov. 6, 1923.
Odegard, A. S., Hillyard, Nov. 30, 1923.
O'Leary, F. M., Spokane, Jan. 5, 1924.
Onstine, Burton J., Spokane, Jan. 16, 1924.
Ohnick, Thos., Seattle, Jan. 21, 1924.
Ostrander, Dwight R., Spokane, Jan. 22, 1924.
Olmsted, J. W., Seattle, Feb. 3, 1924.
Osborne, E. W. L., Centralia, Feb. 9, 1924.
Osborn, W. S., Seattle, Feb. 25, 1924.
Olney, E. G., Spokane, Feb. 29, 1924.
Owen, Lawrence C., Denison, Mar. 28, 1924.
O'Neal, James A., Seattle, Mar. 31, 1924.
Osbourn, W. B., Buckley, Apr. 17, 1924.
Olsen, Anne P., Stanwood, June 15, 1924.
Oakland, J., Seattle, June 20, 1924.
Orr, Guy, Seattle, Aug. 2, 1924.
Orr, George E., Blanchard, Aug. 3, 1924.
Ole, P. H., Toppenish, Aug. 5, 1924.
Oliver, J. A., Pullman, Aug. 13, 1924.
Osburn, William Q., Tacoma, Aug. 13, 1924.

**P.**

Pearce, H. E., Seattle, Oct. 2, 1922.
Packer, C. S., Seattle, Oct. 2, 1922.
Petterson, M., Tacoma, Oct. 7, 1922.
Paulsen, George E., Seattle, Oct. 15, 1922.
Peaks, Alfred R, Wapato, Oct. 27, 1922.

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Puchner, Alfred R, Pasco, Nov. 3, 1922.
Pond, Frank W., Seattle, Nov. 18, 1922.
Peacock, Fred, Seattle, Nov. 19, 1922.
Pratt, J. M., Oak Harbor, Nov. 17, 1922.
Pearce, J. L., Ephrata, Nov. 17, 1922.
Pahl, M. A., Seattle, Nov. 20, 1922.
Price, Margaret C., Dayton, Nov. 21, 1922.
Pope, E. H, Seattle, Dec 15, 1922.
Phelps, Harry E., Tacoma, Dec. 19, 1922.
Phillips, J. M., Aberdeen, Dec. 26, 1922.
Powell, J. F., Burnett, Dec. 30, 1922.
Plebuch, Paul, Kelso, Jan. 3, 1923.
Peters, J. H., Spokane, Jan. 10, 1923.
Pederson, Otto S. J., Seattle, Jan. 16, 1923.
Pendleton, L. S., Port Orchard, Jan. 19, 1923.
Pirath, Bertha A., Tacoma, Jan. 24, 1923.
Phillips, W. C., Seattle, Jan. 29, 1923.
Peterson, C. E., Newport, Jan. 31, 1923.
Pittonger, B. L., Deming, Feb. 16, 1923.
Peters, F. O., Bellingham, Feb. 25, 1923.
Patterson, Irene, Seattle, Feb. 26, 1923.
Parker, Julius W., Bellingham, Mar. 6, 1923.
Pearson, G. H., Spokane, Mar. 9, 1923.
Post, W. I., Tacoma, Mar. 11, 1923.
Prescott, E. F., Seattle, Mar. 14, 1923.
Poole, Allie J., Seattle, Mar. 17, 1923.
Petherick, J. H., Tacoma, Mar 19, 1923.
Powell, Ed B., Spokane, Mar. 19, 1923.
Parker, Henry A., Seattle, Apr. 13, 1923.
Pope, Walter M., Spokane, Mar. 26, 1923.
Pinkham, J. E., Elma, Apr. 4, 1923.
Pittenger, H. L., Kennewick, Apr. 29, 1923.
Pendleton, P. L., Tacoma, Mar. 28, 1923.
Prell, Edward H., Spokane, Mar. 28, 1923.
Phillips, Benj. N., Port Angeles, Mar. 30, 1923.
Parmeter, H. G., Inchelium, Apr. 6, 1923.
Peterson, Henry Arnold, Tacoma, Apr. 18, 1923.
Paine, W. B., Aberdeen, Apr. 27, 1923.
Peterson, Elen, Spokane, May 8, 1923.
Peterson, J. M., Spokane, May 13, 1923.
Peters, Emma H., Snoqualmie, May 15, 1923.
Phillips, D. W., Seattle, May 20, 1923.
Prigmore, J. R., Seattle, May 21, 1923.
Proctor, Thos. L., Seattle, May 25, 1923.
Parker, R. B., Seattle, May 25, 1923.
Parks, Bert H., Seattle, May 28, 1923.
Patrick, Robert, Seattle, June 3, 1923.
Porter, J. E., Spokane, June 4, 1923.
Parsons, J. C., Spokane, June 10, 1923.
Penfield, Helen, Seattle, June 15, 1923.
Pande, A. T., Seattle, June 12, 1923.
Porter, Gertrude, Spokane, June 18, 1923.
Palmer, Lizzie N., Tacoma, June 22, 1923.
Price, Robert B., Seattle, June 26, 1923.
Perry, H. M., Seattle, June 27, 1923.
Palmer, Dewey H., Seattle, June 30, 1923.
Phillips, Henry O., Seattle, June 30, 1923.
Porter, H. F., Puyallup, July 1, 1923.
Pace, John W., Olympia, July 15, 1923
Premo, W. M., Spokane, July 23, 1923.
Pinckney, John J., Blaine, July 27, 1923
Perelli, G. B., Seattle, Aug. 7, 1923.
Perry, Lawrence, Kelso, Aug. 20, 1923.
Porterfield, R. E., Spokane, Aug. 20, 1923.
Paton, Robert M., Rochester, Aug. 27, 1923.
Pearsall, Dan, Aberdeen, Aug. 29, 1923.
Potter, A. N., Seattle, Sept. 1. 1923.
Peabody, W. H., Snohomish, Sept. 2. 1923.
Price, Geo. M., Seattle, Sept. 10, 1923.
Parker, John C., Carson, Sept. 24, 1923.
Potter, Ralph, Mt. Vernon, Sept. 29, 1923.
Partridge, True, Seattle, Oct. 2, 1923.
Palmer, Harold Raymond, Bremerton, Oct. 7, 1923.
Phoenix, C. M., Tacoma, Oct. 25, 1923.
Petrovitsky, Chas., Seattle, Oct. 23, 1923.
Pendleton, W. C., Seattle, Nov. 11, 1923.
Palmer, H. G., Toppenish, Nov. 13, 1923.
Parker, Nelson W., Seattle, Dec. 3, 1923.
Parks, W. J., Spokane, Dec. 3, 1923.
Peacock, John A., Spokane, Nov. 21, 1923.
Parker, W. E., Yakima, Dec. 7, 1923.
Patterson, J. O., Pullman, Dec. 8, 1923.
Palmer, E. B., Seattle, Jan. 11, 1924.

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Parmerlee, Wm., Seattle, Dec. 18, 1923.
Percival, S. M., Olympia, Dec. 18, 1923.
Phipps, S. A., Tekoa, Jan. 2, 1924.
Pratt, Geo., Molson, Jan. 24, 1924.
Pettit, B. W., Seattle, Jan. 14, 1924.
Phillips, Joe W., Toppenish, Feb. 1, 1924.
Peterson, Peter E., Seattle, Feb. 1, 1924.
Peterson, J. E., Seattle, Feb. 1, 1924.
Pingry, Geo. S., Seattle, Feb. 2, 1924.
Pierce, A. E., Seattle, Feb. 20, 1924.
Perry, Wm H., Sedro Woolley, Feb. 18, 1924.
Pedigo, John H., Walla Walla, Feb. 23, 1924.
Peters, W. L., Snoqualmie, Feb. 29, 1924.
Phillips, Albert C., Tacoma, Apr. 12, 1924.
Pfaff, H. L., Wenatchee, Mar. 24, 1924.
Prewitt, T. J., Winthrop, Mar. 7, 1924.
Pulver, G. B., Hoquiam, Mar. 8, 1924.
Potter, Thelma, Spokane, Mar. 10, 1924.
Priest, Lee J., Seattle, Mar. 11, 1924.
Pickrell, J. N., Colfax, Mar. 18, 1924.
Perry, F. W., Seattle, Mar. 21, 1924.
Peek, L. V., Seattle, Apr. 23, 1924.
Purvis, Helen, Sumner, Mar. 25, 1924.
Phillips, E. A., Seattle, Mar. 21, 1924.
Poland, G. A., Kelso, Apr. 16, 1924.
Paulson, Paul, Poulsbo, Apr. 21, 1924.
Poe, C. K., Seattle, May 3, 1924.
Potzman, W. H., Amboy, Apr. 15, 1924.
Palmer, Geo. F., Vancouver, Apr. 15, 1924.
Piercey, Hazel E., Seattle, Apr. 16, 1924.
Parker, Bruce, Seattle, Apr. 21, 1924.
Phenis, Elizabeth, Seattle, Apr. 29, 1924.
Peterson, C. E., Tacoma, May 28, 1924.
Paul, C. A., Seattle, June 22, 1924.
Prendergast, James J., Tacoma, May 24, 1924.
Palmer, E. E., Hillyard, May 19, 1924.
Patterson, Tom S., Seattle, May 20, 1924.
Plummer, Frank L., Port Angeles, June 13, 1924.
Padgett, P. T., Seattle, June 3, 1924
Peabody, F. W., Edmonds, July 2, 1924.
Plantz, D. Linn., Seattle, June 16, 1924.
Putnam, Kirk M., Seattle, July 21, 1924.
Pfau, D. M., Tonasket, July 21, 1924.
Paddison, A. D., Yakima, July 25, 1924.
Prakken, John, Seattle, Aug. 3, 1924.
Poole, F. C., Tekoa, Aug. 11, 1924.
Piper, F. R., Northport, Aug. 20, 1924.
Pierson, Ilona M., Seattle, Aug. 23, 1924.
Ponder, J. M., Chehalis, Sept. 6, 1924.

**Q.**

Quick, W. H., Chehalis, June 29, 1923.
Quam, Halvor, Everett, Oct. 23, 1923.
Quackenbush, E. B., Spokane, Mar. 25, 1924.

**R.**

Radford, Colin O., Seattle, Nov. 28, 1922.
Richards, Verta, Seattle, Oct. 13, 1922.
Ruser, A. F., Seattle, Oct. 27, 1922.
Reynolds, J. R., Naches, Oct. 27, 1922.
Redden, J. W., Seattle, Oct. 31, 1922.
Rice, Roy F., Seattle, Nov. 1, 1922.
Rasch, C. W., West Sound, Nov. 7, 1922.
Ryan, L. R., Seattle, Nov. 7, 1922.
Ritz, H. B., Tacoma, Nov. 13, 1922.
Rice, Earl G., Seattle, Nov. 20, 1922.
Riplinger, A. X., Wilbur, Nov. 26, 1922.
Reed, H. S., Redmond, Dec. 11, 1922.
Roberts, C. E., Seattle, Dec. 18, 1922.
Rouleau, L. E., Yakima, Jan 6, 1923.
Ronner, H. N., Seattle, Jan. 9, 1923.
Reber, E. M., Tacoma, Jan. 9, 1923.
Rubens, H., Jr., Seattle, Jan. 13, 1923.
Ritzwaller, A. E., Seattle, Jan. 14, 1923.
Reinhart, Leo, Hartline, Jan. 19, 1923.
Ross, Thomas, Port Orchard, Jan. 20, 1923.
Rebb, William B., Seattle, Jan 20, 1923.
Robinson, Morris J., Seattle, Jan. 21, 1923.
Reading, H. W., Harrington, Jan. 23, 1922.
Remley, Hubert, Dryden, Jan. 27, 1923.

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Robertson, Edward W., Spokane, Jan. 29, 1923.
Randall, C. D., Spokane, Feb. 3, 1923.
Reinseth, Ole, Arlington, Feb. 16, 1923.
Raser, H. A., Seattle, Feb. 27, 1923.
Read, Jesse H., Tacoma, Mar. 5, 1923.
Robinson, F. K., Seattle, Mar. 7, 1923.
Raymond, William T., Clallam Bay, Mar. 7, 1923.
Ragon, Robert, Tekoa, Mar. 11, 1923.
Richards, Earl E., Seattle, Mar. 14, 1923.
Reaugh, Anna M., Neppel, Mar. 16, 1923.
Rudell, J. D., Tacoma, Apr. 7, 1923.
Reid, Charles W., Tacoma, Apr. 7, 1923.
Rost, A. G., Spokane, Mar. 19, 1923.
Rowland, I. C., Tacoma, Mar. 24, 1923.
Runner, J. L., Seattle, Apr. 11, 1923.
Reed, Lyman C., Spokane, Apr. 13, 1923.
Ross, Emma W., Tacoma, Mar. 24, 1923.
Rowland, R., Tacoma, Mar. 24, 1923.
Ryan, Michael, Aberdeen, Apr. 18, 1923.
Remsberg, C. E., Seattle, Apr. 20, 1923.
Russell, A. E., Spokane, May 11, 1923.
Russell, J. W., Seattle, May 13, 1923.
Rhodes, E. E., Seattle, May 13, 1923.
Rummel, Harry E., Yakima, May 14, 1923.
Rymond, F. G., Everett, May 18, 1923.
Rickabaugh, Charles, Tacoma, May 21, 1923.
Ramsey, C. W., Goldendale, May 22, 1923.
Rutherford, A. R., Morton, May 23, 1923.
Russell, Geo. F., Tacoma, May 26, 1923.
Riddell, C. F., Seattle, June 1, 1923.
Ripley, G. G., Spokane, June 8, 1923.
Rhodes, Ernest F., Raymond, June 9, 1923.
Royse, Arthur, Seattle, June 13, 1923.
Ryan, D. B., Tacoma, June 29, 1923
Reinhart, F. S., Toppenish, July 1, 1923.
Ragless, Wm., Quincy, July 6, 1923.
Roney, Gertrude, Wenatchee, July 15, 1923.
Roudebush, J. W., Garfield, July 20, 1923.
Roberson, Alice L., Seattle, Aug. 6, 1923.
Russell, R. A., Seattle, Aug 8, 1923.
Rotchford, J. G., Spokane, Aug. 14, 1923.
Raley, J. G., Camp Lewis, Aug. 26, 1923.
Ransbury, H. R., Spokane, Sept. 1, 1923.
Raymond, Felix Henry, Puyallup, Sept. 4, 1923.
Rochford, J. A., Newport, Sept. 7, 1923.
Rehkopf, L. B., Seattle, Sept. 14, 1923.
Roscoe, C. T., Everett, Sept. 12, 1923.
Robinson, D. H., Dalkena, Sept. 14, 1923.
Revelle, Thos. P., Seattle, Sept. 21, 1923.
Russell, F. G., Seattle, Sept. 19, 1923.
Raftis, John T., Chewelah, Sept. 25, 1923.
Rapp, J. G., Seattle, Oct. 12, 1923.
Robinson, Roy, Pomeroy, Oct. 3, 1923.
Renick, Frank H., Seattle, Oct. 24, 1923.
Reese, M. A., Seattle, Oct. 29, 1923.
Redman, Arthur P., Seattle, Oct. 13, 1923.
Ridenour, Eagan, Seattle, Oct. 14, 1923.
Reed, W. W., Cashmere, Oct. 16, 1923.
Ritter, J. E., Republic, Nov. 1, 1923.
Reynolds, C. F., Seattle, Oct. 27, 1923.
Rice, Clinton Kenneth, Ridgefield, Oct. 29, 1923.
Raymond, Mildred H., Seattle, Nov. 3, 1923.
Rieke, Hy W., Odessa, Nov. 3, 1923.
Rice, Fred L., Yakima, Nov. 4, 1923.
Roberts, J. Vincent, Yakima, Nov. 7, 1923.
Rowe, A. E., Spokane, Nov. 7, 1923.
Renn, O. L., Touchet, Dec. 22, 1923.
Reddish, Wm. B., Seattle, Nov. 20, 1923.
Roche, C. Alice, Yakima, Nov. 21, 1923.
Riordan, James E., Seattle, Nov. 25, 1923.
Rozema, Martin, Seattle, Dec. 16, 1923.
Rossier, S. A., Bickleton, Dec. 14, 1923.
Reagan, F. C., Seattle, Dec. 16, 1923.
Roe, H. A., Spokane, Jan. 9, 1924.
Robbins, R. L., Silverdale, Dec. 23, 1923.
Riley, Frank G., Tacoma, Jan. 6, 1924.
Richardson, H. L., Morton, Jan. 1, 1924.
Rushmore, C. J., Yakima, Jan. 8, 1924.
Roberts, E. J., Spokane, Jan. 11, 1924.
Roberts, John W., Seattle, Feb. 8, 1924.
Raught, J. E., Centralia, Jan. 14, 1924.
Roesner, O., Hoquiam, Jan. 15, 1924.
Ryland, A. S., Poulsbo, Jan. 23, 1924.

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Ridgway, G. S., Spokane, Jan. 16, 1923.
Rohweder, E. C., Spangle, Jan. 18, 1924.
Rochester, G. A. C., Seattle, Mar. 3, 1924.
Rolfe, N. A., Cheney, Feb. 14, 1924.
Rolfe, V. E., Cheney, Mar. 21, 1924.
Richardson, Geo. F., Seattle, Jan. 18, 1924
Redfield, Roy A., Spokane, Jan. 22, 1924.
Rosling, Edward L., Seattle, Jan. 22, 1924.
Raney, H. N., Jr., Seattle, Feb. 4, 1924.
Robison, W. S., Seattle, Jan. 29, 1924.
Robertson, N. E., Seattle, Feb. 3, 1924.
Reilly, J. M., Auburn, Feb. 4, 1924.
Reames, C. L., Seattle, Feb 8, 1924
Richardson, R. E., Toppenish, Feb. 8, 1924.
Reyburn, E. J., Seattle, Mar. 3, 1924.
Reid, R. S., Harrington, Apr. 18, 1924.
Randolph, Frank F., Seattle, Mar. 22, 1924.
Roberts, F. B., Tacoma, Mar. 9, 1924.
Rogers, George Frank, Seattle, Mar. 10, 1924.
Riplinger, F. X., Ritzville, Mar. 10, 1924.
Rothweiler, Chas. F., Seattle, Mar. 30, 1924.
Reeves, Jessie C., Seattle, Mar. 23, 1924.
Ricca, A. L., Deer Park, Mar. 30, 1924.
Richards, John C., Coupeville, Apr. 2, 1924.
Reynoldson, E. E., Seattle, Apr. 10, 1924.
Ragley, Max, Seattle, May 1, 1924.
Rutter, R. L., Spokane, May 2, 1924.
Rosslow, Joseph, Spokane, May 14, 1924.
Rogers, T. J., Edmonds, Apr. 25, 1924.
Robbins, E. H., Tacoma, May 2, 1924.
Robison, George S., Tumwater, May 12, 1924.
Riddle, C. A., Seattle, May 6, 1924.
Ryan, C. M., Seattle, May 19, 1924.
Rohne, Fred C., Spokane, June 14, 1924.
Rosenhaupt, Harry, Spokane, June 17, 1924.
Richardson, C. W., Seattle, July 21, 1924.
Ryan, Ellens C., Leavenworth, July 6, 1924.
Reid, R. H., Colfax, Aug. 2, 1924.
Russell, Ed. S., Wenatchee, Aug. 4, 1924.
Riegel, Dee R., Spokane, Aug. 13, 1924.
Rogers, Lalla, Seattle, Aug. 20, 1924.
Ross, Fred S., Yakima, Aug. 26, 1924.

**S.**

Spirk, George L., Seattle, Oct. 13, 1922.
Schroeder, Henry A., Seattle, Oct. 30, 1922.
Stacey, Edwin S., Spokane, Oct. 31, 1922.
Stangeby, Olaf, Tacoma, Nov. 3, 1922.
Shaefer, George W., Spokane, Nov. 3, 1922.
Suter, Charles T., Seattle, Nov. 4, 1922.
Smith, Del Cary, Spokane, Nov. 15, 1922.
Somers, Thomas F., Seattle, Nov. 18, 1922.
Stone, O. J., Tacoma, Nov. 24, 1922.
Shelton, Ethel J., Aberdeen, Dec. 1, 1922.
Spirk, Charles A., Seattle, Dec. 4, 1922.
Sipes, Gustav A., Spokane, Dec. 4, 1922
Stringer, John, Seattle, Dec. 9, 1922.
Sincock, S. J., Tonasket, Dec 9, 1922.
Stuart, William, Cathlamet, Dec. 10, 1922.
Smith, E. A., Wapato, Dec. 15, 1922.
Swanson, A. J., Macall, Dec. 19, 1922.
Smith, Winfield R., Seattle, Dec. 22, 1922.
Shay, Sara A., Seattle, Dec. 22, 1922.
Sly, Raymond C., Stevenson, Dec. 22, 1922.
Smith, Marian H., Walla Walla, Dec. 22, 1922.
Sherbrooke, William E., Kirkland, Dec. 25, 1922.
Scott, H. J., Black Diamond, Dec. 30, 1922.
Sanderson, George E., Quincy, Jan. 1, 1923.
Scott, Miss Faye M., Wenatchee, Jan. 3, 1923.
Skinner, Frank, Seattle, Jan. 6, 1923.
Sarchet, Albert G., Mt. Vernon, Jan. 6, 1923.
Seal, C. F., Dungeness, Jan. 8, 1923.
Smith, Thomas, Mt. Vernon, Jan. 12, 1923.
Stack, John F., Walla Walla, Jan. 15, 1923.
Sheller, William, Everett, Jan. 15, 1923.
Snapp, Charles O., Springdale, Jan. 17, 1923.
Smalley, R. D., Seattle, Jan. 19, 1923.
Silvain, Louis T., Seattle, Jan. 19, 1923.
Schwinn, H. J., Tacoma, Jan. 22, 1923.
Smith, Robert B., Spokane, Jan. 22, 1923.
Steiner, H. R., Spokane, Jan. 26, 1923.
Stone, E. C., Cosmopolis, Jan. 29, 1923.

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Slater, John C., Seattle, Jan. 30, 1923.
Scott, Stanley T., Seattle, Jan. 31, 1923.
Smith, Henry, Pine City, Feb. 2, 1923.
Steen, O. C., Wenatchee, Feb. 19, 1923.
Sanford, George H., Vancouver, Feb. 6, 1923.
Sparks, W. W., Vancouver, Feb. 20, 1923.
Staley, J. C., Yakima, Feb. 7, 1923.
Smyth, S. J., Goldendale, Feb. 19, 1923.
Sanford, W. A., Seattle, Feb. 10, 1923.
Searles, E. E., Everett, Feb. 10, 1923.
Sherwood, Benj. W., Everett, Feb. 18, 1923.
Shaw, Walter L., Everett, Feb. 20, 1923.
Staadecker, Samuel, Seattle, Feb. 23, 1923.
Southard, W. E., Ephrata, Feb. 23, 1923.
Seltzer, P. E., Spokane, Feb. 27, 1923.
Summersett, P., Chehalis, Feb. 28, 1923.
Steinert, Wm. J., Seattle, Mar. 2, 1923.
Stegner, J. C., Newport, Mar. 2, 1923.
Stein, Henry W., Burley, Mar. 5, 1923.
Schneider, R. J., Issaquah, Oct. 21, 1922.
Smith, P. D., Okanogan, Mar. 9, 1923.
Shanstrom, P. C., Seattle, Mar. 11, 1923.
Starrett, S. B., Jr., Oroville, Mar. 19, 1923.
Schwarz, Alice, Tacoma, Mar. 19, 1923.
Stone, J. E., Kalama, Mar. 19, 1923.
Steffen, C. H., Seattle, Apr. 7, 1923.
Sturdevant, R. M., Dayton, Apr. 9, 1923
Sauer, Florence W., Yakima, Apr. 14, 1923.
Shank, W. Lacey, Spokane, Apr. 16, 1923.
Schwellenbach, L. B., Seattle, Apr. 22, 1923.
Scott, S. W., Puyallup, Apr. 16, 1923.
Smith, Martin F., Hoquiam, Apr. 16, 1923.
Scott, Marion, Seattle, Mar. 25, 1923.
Snapp, J. L., Tacoma, Mar. 26, 1923.
Stocking, Fred W., Olympia, Mar 31, 1923.
Stuart, C. A., Seattle, Mar. 31, 1923.
Smith, Leatha, Tacoma, Apr. 21, 1923.
Stott, M. L., Seattle, Apr. 29, 1923.
Stuart, Julius, Soap Lake, May 5, 1923.
Staples, A. S., Ocosta, May 7, 1923.
Swindle, A. J., Tacoma, May 9, 1923.
Summerson, Thomas J., Spokane, May 11, 1923.
Shillestad, F. W., Seattle, May 14, 1923.
Searing, F. E., Seattle, May 16, 1923.
Small, C. M., Seattle, May 16, 1923.
Stewart, Geo. A., Tacoma, May 16, 1923.
Sanger, F. E., Pullman, May 18, 1923.
Steele, S. H., Seattle, May 18, 1923.
Spencer, G. K., Seattle, May 18, 1923.
Swartz, C. A., Bellingham, May 21, 1923.
Swanson, Almin L., Tacoma, May 22, 1923.
Scott, John, Omak, May 26, 1923.
Sander, Henry K., Seattle, May 27, 1923.
Stephanus, C. J., Seattle, June 1, 1923.
Schmitt, Nicholas, Seattle, June 2, 1923.
Smiley, W. H., Spokane, June 4, 1923.
Schisel, W. J., Toppenish, June 8, 1923.
Smailes, T. C., Seattle, June 12, 1923
Sherman, M. A., Endicott, June 13, 1923.
Sarjent, Fred A., Grand Mound, June 13, 1923.
Schramm, Arthur, Jr., Seattle, June 15, 1923.
Schroeder, A. G., Seattle, June 15, 1923.
Spencer, G. A., Seattle, June 18, 1923.
Shorthill, W. W., Tacoma, June 20, 1923.
Snyder, C. A., Bellingham, June 22, 1923.
Steele, Cleora, Hartline, June 24, 1923.
Schneider, C. A., Seattle, June 27, 1923.
Swan, C. E., Spokane, June 27, 1923.
Smith, Vernon A., Seattle, June 29, 1923.
Swale, Thos. M., Seattle, July 6, 1923.
Shela, Louis E., Seattle, July 6, 1923.
Stedman, L. B., Seattle, July 11, 1923.
Scharf, A. L., Tacoma, July 15, 1923.
Smith, Waldo F., Medical Lake, July 21, 1923.
Straley, C. S., Seattle, July 25, 1923.
Steinweg, W. L., Yakima, July 28, 1923.
Sturm, B. R., Toppenish, July 28, 1923.
Stead, Elgia M., Seattle, July 29, 1923.
Stevens, Dwight N., Seattle, Aug. 1, 1923.
Sharkey, F. H., Yakima, Aug. 5, 1923.
Smith, Everett J., Walla Walla, Aug. 11, 1923.
Sturtevant, C. K., Seattle, Aug. 15, 1923.
Stupfield, Cyril, Seattle, Aug. 18, 1923.

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Smith, James B., Seattle, Aug. 22, 1923.
Sears, Elsie, Winlock, Aug. 25, 1923.
Schoenfeld, Herbert A., Seattle, Aug. 28, 1923.
Sargeant, Ernest E., Spokane, Sept. 3, 1923.
Shanstrom, Della M., Seattle, Sept. 4, 1923.
Soutar, Thos., Seattle, Sept. 12, 1923.
Salisbury, W. M., Vancouver, Sept. 12, 1923.
Shine, P. C., Spokane, Sept. 21, 1923.
Sampson, Wm. H., Spokane, Oct. 22, 1923.
Sage, Silas, PeEll, Sept. 29, 1923.
Simonton, Dorothy C., Seattle, Sept. 28, 1923.
Schiffbauer, Paul P., Waterville, Sept. 30, 1923.
Schaffner, Walter, Seattle, Oct. 3, 1923.
Skrivanic, Geo. A., Seattle, Oct. 25, 1923.
Stevens, Fred, Newport, Oct. 8, 1923.
Stambaugh, Florence K., Spokane, Oct. 9, 1923.
Switzer, Ray D., Yakima, Oct. 13, 1923.
Simpson, R. S., Bellingham, Oct. 14, 1923.
Searle, Frank E., Tacoma, Oct. 19, 1923.
Shaffrath, Paul, Seattle, Nov. 15, 1923.
Sanson, F. E., Seattle, Nov. 29, 1923.
Slayter, Dale W., Spokane, Oct. 26, 1923.
Stormfeltz, E. H., Seattle, Oct. 31, 1923.
Sanford, Chas. M., Hanford, Nov. 3, 1923.
Silver, Chas. M., Seattle, Nov. 4, 1923.
Scott, H. L., Seattle, Nov. 7, 1923.
Smiley, Hugh C., Seattle, Nov. 11, 1923.
Sugrue, Esther E., Tacoma, Nov. 13, 1923.
Stilson, L. A., Spokane, Nov. 13, 1923.
Street, S. F., Edmonds, Nov. 19, 1923.
Smith, J. Speed, Seattle, Nov. 20, 1922.
Schedler, P. A., Spokane, Nov. 20, 1923.
Smith, Sidney E., Opportunity, Apr. 15, 1924.
Signer, Chas I., Olympia, Nov 27, 1923.
Sachs, Morris B., Seattle, Jan. 2, 1924.
Summers, Lane, Seattle, Dec. 18, 1923.
Stewart, Geo. J., Okanogan, Dec. 18, 1923.
Storey, Milton S., Winthrop, Dec. 26, 1923.
Shea, Warren, Seattle, Jan. 3, 1924.
Stout, J. E., Onalaska, Dec. 23, 1923.
Stewart, Alex, Seattle, Jan. 2, 1924.
Stevens, Chas. A., Spokane, Jan. 1, 1924.
Savery, Chas. D., Tacoma, Jan. 11, 1924.
Spedden, Henry R., Colville, Jan. 6, 1924.
Sieler, Herbert H., Chehalis, Jan. 8, 1924.
Shorett, J. W., Seattle, Jan. 13, 1924.
Starkey, Will, Spangle, Jan. 21, 1924.
Sanborn, Estella E., Seattle, Jan. 18, 1924.
Simpson, James M., Spokane, Jan. 18, 1924.
Sells, James E., White Bluffs, Jan. 22, 1924.
Sawbridge, Mabel, Yakima, Jan. 22, 1924.
Sandidge, John, Everett, Jan. 25, 1924.
Stairet, L. H., Steptoe, Jan. 28, 1924.
Snodgrass, E. C., Spokane, Jan. 28, 1924.
Schmidt, M. G., Seattle, Feb. 20, 1924.
Swegle, Claude, Dayton, Jan. 29, 1924.
Selden, J. W., Tacoma, Feb. 13, 1924.
Stone, E. C., Jr., Seattle, Feb. 2, 1924.
Sears, W. H., Tacoma, Feb. 8, 1924.
Simpson, H. S., Seattle, Feb. 4, 1924.
Stevens, E. B., Seattle, Feb. 4, 1924.
Swain, Arthur E., Grandview, Feb. 8, 1924.
Swank, H. N., Vancouver, Feb. 8, 1924.
Shoemaker, W. B., Seattle, Mar. 28, 1924.
Secor, Ina G., Seattle, Feb. 16, 1924.
Stewart, Katherine, Seattle, Feb. 16, 1924.
Severance, A. W., Wapato, Feb. 25, 1924.
Schumann, O. R., Yakima, Feb. 19, 1924.
Searle, A. G., Bremerton, Feb. 20, 1924.
Smart, Harry G., Seattle, Feb. 25, 1924.
Sharpstein, F. B., Walla Walla, Feb. 27, 1924.
Smith, Wm. G., Yakima, Feb. 29, 1924.
Smith, Helen B., Chehalis, Mar. 4, 1924.
Smith, J. Henry, Okanogan, Mar. 6, 1924.
Seacenbaugh, J. M., Coulee City, Mar. 7, 1924.
Sherman, C. W., Seattle, Mar. 17, 1924.
Seaver, W. R., Spokane, Mar. 11, 1924.
Smith, Harry V., Tacoma, Mar. 21, 1924.
Soule, John A., Seattle, Mar. 15, 1924.
Stough, C. D., Hillyard, Mar. 19, 1924.
Short, G. P., Ellensburg, Mar. 21, 1924.
Sampley, Charles B., Bellingham, Mar. 23, 1924.
Stevenson, L. C., Seattle, Mar. 25, 1924.

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Stewart, D. S., Spokane, Mar. 28, 1924.
Smelling, E. S., South Bend, Mar. 28, 1924.
Schober, M. J., Seattle, Mar. 30, 1924.
Squire, Archer R., Kettle Falls, Apr. 3, 1924.
Steller, A. C., Dryad, Apr. 2, 1924.
Shrive, George, Seattle, Apr. 4, 1924.
Stone, W. E., Kelso, Apr. 7, 1924.
Sanderson, James J., Seattle, Apr. 11, 1924.
Smith, H. C., Fortson, Apr. 20, 1924.
Shull, E. S., Tacoma, Apr. 13, 1924.
Stenberg, Emil N., Tacoma, Apr. 17, 1924.
Scott, E. E., Bellingham, Apr. 28, 1924.
Stockdale, T. J., Prosser, Apr. 15, 1924.
Stockdale, Claire W., Prosser, Apr. 16, 1924.
Skostad, O. L., Seattle, Apr. 19, 1924.
Smith, J. C., Seattle, Apr. 19, 1924.
Schiffner, J. J., Spokane, May 14, 1924.
Summers, G. H., Jr., Spokane, May 2, 1924.
Scott, Thomas A., Spokane, Apr. 30, 1924.
Seaton, E. A., Seattle, May 4, 1924.
Smith, Esther, Seattle, May 4, 1924.
Sewall, S. Dart, Seattle, May 7, 1924.
Siegfried, Thorwald, Seattle, May 9, 1924.
Sutherland, Walter A., Seattle, May 10, 1924.
Soper, Robert B., Spokane, May 20, 1924.
Schramm, O. R., Cosmopolis, May 26, 1924.
Schaefer, Charles L., Seattle, June 2, 1924.
Skarston, O. M., Raymond, June 25, 1924.
Stockton, J. D., Seattle, June 9, 1924.
Sawtelle, Sherman, Yakima, June 23, 1924.
Shelton, E. L., Newport, June 23, 1924.
Sargent, Charles R., Chelan, July 5, 1924.
Smith, Robert H., Blaine, July 22, 1924.
Singleton, H. J., Seattle, July 11, 1924.
Simpkins, F. A., Seattle, July 11, 1924.
Scott, W. L., Spokane, July 16, 1924.
Storms, Roy L., Camas, July 16, 1924.
Scott, E. L., Everett, July 16, 1924.
Shaw, E. H., Spokane, Aug. 6, 1924.
Sather, Charles A., Bellingham, Aug. 25, 1924.
Spafford, Gertrude E., Seattle, July 29, 1924.
Summers, F. F., Aberdeen, July 30, 1924.
Shrader, P. J., Tacoma, July 30, 1924.
Stiger, Thomas A., Everett, July 30, 1924.
Smith, C. O., Seattle, July 30, 1924.
Strandberg, Myrtle C., Bellingham, Aug. 1, 1924.
Studebaker, C. A., Chehalis, Aug. 3, 1924.
Slopey, Teresa G., Aug. 11, 1924.
Schroeder, P. F., Kettle Falls, Aug. 11, 1924.
Squires, Anna, Thornton, Aug. 11, 1924.
Switzer, Chester L., Raymond, Aug. 11, 1924.
Skeel, E. L., Seattle, Sept. 4, 1924.
Steele, Charlotte E., Olympia, Aug. 17, 1924.
Steele, Frank N., Seattle, Sept. 8, 1924.
Shaw, P. Pitt, Seattle, Sept. 6, 1924.
Strout, Carl, Seattle, Sept. 2, 1924.
Sclageter, Joseph, Tulalip, Sept. 2, 1924.
Spry, Leo K., Seattle, Sept. 8, 1924.
Saxe, V. L., Seattle, Sept. 10, 1924.
Sullivan, William A., Seattle, July 25, 1924.
Schomber, Fred, Olympia, Apr. 2, 1924.

T.

Tackaberry, C. G., Seattle, Oct. 6, 1922.
Tramill, E. J., Oakesdale, Oct. 16, 1922.
Taylor, M. W., Aberdeen, Oct. 25, 1922.
Thompson, Monica R., Spokane, Nov. 1, 1922.
Tierney, William F., Seattle, Nov. 14, 1922.
Towne, Verne, Rosalia, Dec. 3, 1922.
Tinker, E. L., Tacoma, Dec. 12, 1922.
Thompson, W. E., Cowiche, Dec. 22, 1922.
Tennant, E. G., Yakima, Dec. 30, 1922.
Thompson, George W., Walla Walla, Jan. 5, 1923.
Truedson, Eric P., Puyallup, Jan. 8, 1923.
Thomas, Charles D., Seattle, Jan. 13, 1923.
Toby, Thomas S., Seattle, Jan. 19, 1923.
Thompson, O. E., Stanwood, Jan. 28, 1923.
Thorp, A. L., Silverdale, Feb. 9, 1923.
Turner, A. Memory, Seattle, Feb. 23, 1923.
Thuland, A. J., Seattle, Feb. 27, 1923.



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Townsan, E. G., Yakima, Mar. 2, 1923.
Taylor, R. F., Leavenworth, Mar. 3, 1923.
Turner, Mildred, Casland, Mar. 7, 1923.
Tripple, Robert A., Seattle, Mar. 9, 1923.
Trumbull, T. F., Port Angeles, Mar. 21, 1923.
Thomas, Millard T., Seattle, Apr. 7, 1923.
Totten, Norman R., Tacoma, Apr. 9, 1923.
Throop, Waldo G., Seattle, Mar. 24, 1923.
Turner, Edward L., Edmonds, Mar. 25, 1923.
Tupper, C. L., Spokane, Mar. 25, 1923.
Tweedt, G. E., Kennewick, Apr. 27, 1923.
Tucker, C. M., Friday Harbor, May 5, 1922.
Tannehill, A. J., Tacoma, May 6, 1923.
Travis, E. S., Seattle, May 23, 1923.
Thompson, F. E., Brewster, June 10, 1923.
Taggert, D. M., Seattle, June 23, 1923.
Taylor, Clara S., Seattle, June 23, 1923.
Thomas, Jos. S., Camp Lewis, Aug. 24, 1923.
Terhune, R. S., Seattle, Oct. 27, 1923.
Trubshaw, H. J., Sumner, Oct. 29, 1923.
Thomas, Paul G., Seattle, Sept. 28, 1923.
Townsend, C. C., Seattle, Sept. 30, 1923.
Thompson, W. H., Seattle, Oct. 10, 1923.
Thacker, Gus L., Chehalis, Oct. 17, 1923.
Trotter, F. F., Everett, Oct. 14, 1923.
Tully, Wm. J., Randle, Nov. 3, 1923.
Triplett, D. B., Spokane, Dec. 2, 1923.
Thompson, Wm. M., Yakima, Nov. 6, 1923.
Tripp, C. S., Seattle, Nov. 6. 1923.
Tempes, F. W., Vancouver, Nov. 9, 1923.
Taylor, O. C., Seattle, Nov. 11, 1923.
Turner, Harold J., Plymouth, Nov. 16, 1923.
Tinker, Clara, Walla Walla, Nov. 27, 1923.
Totten, Wm. D., Seattle, Dec. 28, 1923.
Trumbull, Fred, Ione, Dec. 29, 1923.
Tart, R. C., Valleyford, Jan. 15, 1924
Thornton, H. M., Seattle, Jan. 19, 1924.
Turner, Frank L., Raymond, Jan. 21, 1924.
Thiel, Wm., Ritzville, Jan. 23, 1924.
Tanner, W. V., Seattle, Jan. 28, 1924.
Tyler, A. W., Olympia, Feb. 1, 1924.
Taylor, Judson K., Seattle, Feb. 26, 1924.
Thompson, D. M., Spokane, Apr. 9, 1924.
Thompson, S. W., Vancouver, Mar. 29, 1924.
Thomason, V. D., Bellingham, Apr. 5, 1924.
Triplett, W. T., Spokane, May 28, 1924.
Thompson, M. F., Walla Walla, Apr. 13, 1924.
Todd, G. B., Tacoma, Apr. 22, 1924.
Thomassen, W. M., Seattle, Apr. 22, 1924.
Terrell, Geo. M., Charleston, Apr. 28, 1924.
Thumler, Walter E., Seattle, May 11, 1924.
Thompson, George B., Spokane, May 21, 1924.
Thompson, George E., Vancouver, May 20, 1924.
Thomas, Harry J., Aberdeen, May 23, 1924.
Tupper, O. W., Seattle, July 11, 1924.
Tiedeman, T. C., Seattle, Aug. 25, 1924.
Tucker, Harley R., Harrington, July 5, 1924.
Teller, J. H., Sedro Woolley, July 20, 1924.
Thomas, R. L., Columbia River, July 24, 1924.
Tidball, Ben W., Seattle, July 27, 1924.
Taylor, Edward R., Seattle, July 31, 1924.
Thompson, J. E., Spokane, Aug. 27, 1924.
Terry, John L., Seattle, Aug. 8, 1924.
Thomas, A. M., Seattle, Aug. 23, 1924.
Taylor, Martin, Seattle, Aug. 26, 1924.
Thomas, Chas. R., Bremerton, Jan. 5, 1924.

U.

Ultes, Carl, Spokane, Nov. 24, 1922.
Unsworth, Gertrude E., Seattle, Oct. 6, 1922.
Uddenberg, Axel, Gig Harbor, Mar. 30, 1923.
Urch, F. W., Tacoma, June 6, 1923.
Udell, C. E., Yakima, July 6, 1923.
Uphus, A. J., Seattle, Oct. 8, 1923.
Underhill, F. H., Seattle, Oct. 9, 1923.
Upper, G. W., Seattle, Jan. 22, 1924.
Upper, Herbert S., Seattle, May 7, 1924.
Underwood, E. M., Napavine, Apr. 29, 1924.
Utter, Devere, Wenatchee, May 14, 1924.
Uhlin, R. A., Seattle, Aug. 4, 1924.

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V.

Vammen, Besse E., Aberdeen, Oct. 9, 1922
Van Slyke, John R., Wauconda, Oct. 27, 1922.
Virgin, Walter, Seattle, Dec. 8, 1922.
Van Arsdale, P., Seattle, Feb. 18, 1923.
Veldee, Conrad, Bremerton, Feb. 18, 1923.
VanDevanter, Edward, Seattle, Mar. 11, 1923.
VanVechten, Abraham, Seattle, May 8, 1923.
Van Slyke, H. W., Chelan, June 5, 1923.
Verner, Thos. F., Chehalis, Aug. 25, 1923.
Van Slyke, Katherine E., Yakima, Sept. 17, 1923.
Van Nuys, M. H., Seattle, Sept. 17, 1923.
Vincent, L. B., Oroville, Sept. 23, 1923.
VanderGriend, W. B., Lynden, Jan. 16, 1924.
VanPool, Earl, Seattle, Feb. 24, 1924.
Varney, C. Arthur, Yakima, Feb. 26, 1924.
Vincent, W. H., Seattle, June 25, 1924.
Vane, Z. A., Tacoma, Apr. 19, 1924.
Valentine, C. N., Edmonds, May 4, 1924.
Verschuere, Fred, Seattle, May 16, 1924.
Valentine, C. S., Waterville, May 27, 1924.
VanHorne, Douglas, Seattle, June 30, 1924.

W.

Wilson, Samuel, Tacoma, Oct. 2, 1922.
Wegner, H. C., Spokane, Oct. 6, 1922.
Willis, Henry C., Spokane, Oct. 6, 1922.
Walton, Charles, Spokane, Oct. 13, 1922.
Willison, G. M., Tacoma, Oct. 16, 1922.
Watrous, John C., Seattle, Oct. 16, 1922.
Welsh, Martin C., Raymond, Oct. 24, 1922
Williams, Samuel C., Skamokawa, Oct. 25, 1922.
Whitheld, Lela H., Ellensburg, Oct. 25, 1922.
Wood, E. W., St. John, Oct. 27, 1922.
Webster, R. L., Spokane, Oct. 31, 1922.
Wiley, George P., Waterville, Nov. 1, 1922.
Wiltse, P. T., Dockton, Nov. 3, 1922.
Weir, J. L., Centralia, Nov. 5, 1922.
Whitehouse, H. T., Spokane, Nov. 11, 1922.
Walton, H. F., Snohomish, Nov. 12, 1922.
Weston, L. A., Withrow, Nov. 15, 1922.
Worthen, E. H., Seattle, Nov. 22, 1922.
Williams, James A., Spokane, Nov. 24, 1922.
Welch, Robert, Seattle, Nov. 24, 1922.
Wilson, Preston H., Seattle, Nov. 25, 1922.
Ward W. J., Seattle, Dec. 1, 1922
Whitty, Winifred, Spokane, Dec. 1, 1922.
Wisner, G. S. E., Bremerton, Dec 4, 1922.
Wallace, Charles A., Tacoma, Dec. 10, 1922.
Wheeler, Morgan, Bellingham, Dec. 13, 1922.
Wold, Andrew L., Spokane, Dec. 16, 1922.
Williams, Burt J., Wenatchee, Dec. 23, 1922.
Williams, C. E., Tacoma, Dec. 26, 1922.
White, S. C., Chehalis, Jan. 3, 1923.
White, Alfred T., Seattle, Jan. 10, 1923.
Welts, R. V., Mt. Vernon, Jan. 15, 1923.
Weisbach, A. J., Tacoma, Jan. 15, 1923.
White, Crawford E., Seattle, Jan. 19, 1923.
Westcott, Charles L., Tacoma, Jan. 21, 1923.
Wilson, Grace, Spokane, Mar. 5, 1923.
Williams, Floyd H., Seattle, Mar. 5, 1923.
Wycoff, E. K., Port Townsend, Jan. 27, 1923.
West, Arthur J., Spokane, Feb. 12, 1923.
Williams, C. O., Skamania, Feb. 14, 1923.
Woolen, Harry, Seattle, Feb. 16, 1923.
Wieber, Jacob, Colton, Feb. 19, 1923.
Wilde, W. W., Seattle, Mar. 16, 1923.
Weller, V. W., Krupp, Mar. 16, 1923.
Westover, W. A., Chehalis, Mar. 19, 1923.
Wabraushek, J. W., Seattle, Mar. 23, 1923.
Washington, N. W., Ephrata, Apr. 7, 1923.
Walthew, John R., Seattle, Apr. 8, 1923.
Whitelaw, James, Spokane, Apr. 9, 1923.
Wilson, W. W., Vancouver, Apr. 16, 1923.
Wilson, George C., Seattle, Apr. 17, 1923.
Wamble, Betty F., Starbuck, Mar. 30, 1923.
Wheeler, M. B., Kettle Falls, Apr. 2, 1923.
Webber, N. H., Eagle Cliff, Apr. 4, 1923.
Woten, Robert B., Seattle, Apr. 6, 1923.
Wilmot, James M., Seattle, Apr. 20, 1923.
Weir, Vola Fern, Walla Walla, Apr. 22, 1923.

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Warnock, Thomas A., Kennewick, Apr. 25, 1923.
West, Frank E., Seattle, May 1, 1923.
Wilcox, H. H., Yakima, May 7, 1923.
Wright, Elias A., Seattle, May 14, 1923.
Winden, A. W., Tacoma, May 14, 1923.
Weeks, John A., Bremerton, May 15, 1923.
Witt, August, Sprague, May 21, 1923.
Wende, Henry H., Yakima, May 25, 1923.
Williams, A. T., Tacoma, May 26, 1923.
Winslow, Harriet J., Seattle, May 28, 1923.
Webb, Ernest S., Marcus, June 5, 1923.
Webb, S. R., Tacoma, June 11, 1923.
Williams, F. E., Seattle, June 12, 1923.
Wiggen, B. P., Eatonville, June 15, 1923.
Wetterer, A. C., Marcus, June 18, 1923.
Webb, O. B., Wenatchee, June 20, 1923.
Watkins, E. Jewell, Seattle, June 29, 1923.
Wilkins, Jesse T., Ephrata, July 1, 1923.
Whiting, E. P., Seattle, July 7, 1923.
Wood, Eva M., Raymond, July 11, 1923.
Wickens, A. H., Tacoma, July 15, 1923.
Wharton, S. N., Yakima, July 18, 1923.
Wilson, E. W., Coulee City, July 20, 1923.
Wettrick, S. J., Seattle, July 25, 1923.
Williams, Jesse W., Everett, July 29, 1923.
Warren, Jesse M., Seattle, July 29, 1923.
Whitacre, H. W., Rochester, Aug. 5, 1923.
Wilton, Albert, Seattle, Aug. 13, 1923.
Wilson, W. D., Entiat, Aug. 17, 1923.
Watts, Arthur, Bellingham, Aug 17, 1923.
Williams, W. M., Seattle, Aug. 19, 1923.
Wheat, R. P., Seattle, Sept. 17, 1923.
Walker, Percy, Wenatchee, Sept. 18, 1923.
Wilmot, Guy A., Seattle, Sept. 24, 1923.
Wayne, Thos. J., Tacoma, Oct. 25, 1923.
Wing, Myrtle E., Toledo, Sept. 28, 1923.
Winsor, Arthur D., Seattle, Oct. 6, 1923.
Wray, Wm., Seattle, Nov. 14, 1922.
Wood, John, Spokane, Oct. 14, 1923.
Walker, Guy B., Seattle, Oct. 14, 1923.
Wall, J. P., Seattle, Oct. 15, 1923.
Whaley, F. J., Spokane, Oct. 17, 1923.
Waters, G. A., Spokane, Nov. 7, 1923.
Warner, A. L., Seattle, Nov. 7, 1923.
Whitney, W. F., Wenatchee, Nov. 7, 1923.
Williams, M. C., Tonasket, Nov. 11, 1923.
Wheeler, Geo. C., Seattle, Nov. 16, 1923.
Worthington, Wm. J., Quilcene, Nov. 20, 1923.
Weatherby, R. L., Tacoma, Nov. 20, 1923.
Warnock, Phil G., Kennewick, Nov. 21, 1923.
White, F. M., Malone, Dec. 9, 1923.
Woodworth, R. P., Spokane, Dec. 11, 1923.
Ward, E. C., Goldendale, Dec. 12, 1923.
Walker, B. O., Seattle, Dec. 14, 1923.
Wilson, F. C., Seattle, Jan. 25, 1924.
Walls, Leta M., Pasco, Dec. 16, 1923.
Wallerich, P., Tacoma, Jan. 23, 1924.
Wright, Horace V. X., Tacoma, Dec 18, 1923.
Williams, Solon T., Seattle, Dec. 29, 1923.
Word, Wm. A., Seattle, Jan. 23, 1924.
Williams, John S., Milton, Dec. 29, 1923.
Wilbur, S. N., Walla Walla, Jan. 12, 1924.
Walsh, Geo. M., Seattle, Jan. 23, 1924.
Washington, Herbert R., Seattle, Jan. 19, 1924.
Wightman, R. C., Quincy, Jan. 21, 1924.
Walsh, John R., Port Orchard, Jan. 21, 1924.
Woodward, Homer R., LaCrosse, Jan. 23, 1924.
Wolf, Albert E., Seattle, Jan. 25, 1924.
Wright, G. A., Bellingham, Jan. 29, 1924.
Wise, R. E., Prosser, Feb. 8, 1924.
Walker, H. S., Seattle, Feb. 16, 1924.
Wilson, Chas. L., Seattle, Mar. 13, 1924.
Walk, W. W., Aberdeen, Feb 27, 1924.
Wright, E. E., Walla Walla, Mar. 2, 1924.
Walker, A. D., Seattle, Mar. 6, 1924.
Wilson, W. W., Hoquiam, Mar. 3, 1924.
Watson, J. W., Seattle, Mar. 16, 1924.
Williams, A. D., Seattle, Mar. 17, 1924.
Weter, James P., Seattle, Mar. 24, 1924.
Walkinshaw, Robert B., Seattle, Mar. 25, 1924.
Washburn, W. W., Jr., Neah Bay, Mar. 28, 1924.
Wessner, E. A., Seattle, May 7, 1924.
White, W. F., Seattle, Apr. 13, 1924.

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White, C. B., Seattle, Apr. 28, 1924.
Wilkinson, John, Vancouver, Apr. 27, 1924.
Ward, C. C., Manson, Apr. 30, 1924.
Weltzien, O. R., Seattle, May 4, 1924.
Welch, M. G., Seattle, May 4, 1924.
Wright, Sam A., Seattle, May 11, 1924.
Welsh, John T., South Bend, May 30, 1924.
Wittman, T. J., Seattle, May 25, 1924.
Weers, William C., Seattle, May 18, 1924.
Winders, C. H., Seattle, June 13, 1924.
Wright, Benson, Oakesdale, June 7, 1924.
Warren, G., Seattle, June 14, 1924.
Woodward, Frank T., Everett, June 25, 1924.
Weil, Fred M., White Bluffs, June 20, 1924.
Wallis, George H., Tacoma, June 23, 1924.
Wiener, Elmon L., Seattle, July 13, 1924.
Weichbrod, Arthur, Tacoma, Aug. 21, 1924.
Weeks, Benj. J., Tacoma, Aug. 7, 1924.
Warren, Arthur R., Tacoma, Aug. 3, 1924.
Wilton, Lawrence G., Seattle, Aug. 4, 1924.
Wentz, H. T., Colville, Aug. 8, 1924.
Wheeler, R. K., Millwood, Aug. 15, 1924
Wells. M. Claire, Spokane, Aug. 15, 1924.
Whitty, Edwin J., Seattle, Sept. 4, 1924.
Waller, M. J., Seattle, Aug. 28, 1924.
Wallsteed, G. T., Seattle, Sept. 7, 1924.
Wiggin, Wilfrid C., LaConner, Sept. 7, 1924.
Wolfe, L. E., Concrete, Sept. 8, 1924.
Wight, M. H., Olympia, Sept. 13, 1924.

**Y.**

Yeager, Carl E., Bellingham, Dec. 8, 1922.
York, Mark A., Walla Walla, Dec. 19, 1922
Yarwood, J. H., Marcus, Jan. 7, 1923.
Young, D. L., Seattle, Oct. 12, 1923.
Young, T. C., Seattle, Nov. 14, 1923.
Young, F. O., Attalia, June 30, 1923.
Young, A. G., Seattle, Apr. 14, 1923.
Young, D. P., Tacoma, Mar. 10, 1924.
Yeoman, W., Seattle, Apr. 2, 1924.
Yeatman, Richard R., Vancouver, July 9, 1924.
Young, Bradley W., Seattle, Aug. 15, 1924.
Yarro, Stella M., Spokane, Aug. 17, 1924.

**Z.**

Zimmerman, Daniel K., Walla Walla, Nov. 20, 1922.
Zumdieck, H. H., Seattle, Dec. 4, 1922.
Zylstra, James, Coupeville, Mar. 31, 1923.
Zerbe, James T., Yakima, June 13, 1923.
Zednick, Victor, Seattle, July 15, 1923.
Zelmantz, C. S., Reardan, Mar. 5, 1924.
Ziviesler, L. F., Harwood, May 19, 1924.
Zelasko, Jozef, Aberdeen, July 1, 1924.

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# COMMISSIONERS OF DEEDS

**The following persons have been appointed Commissioners of Deeds for the State of Washington, who reside in other states, from October 1, 1918, (last report) to September 30, 1920, inclusive. The term of office is four years from date of appointment:**

| Name | Address | Commission Expires |
|---|---|---|
| Braman, Ella F. | New York, N. Y. | February 20, 1924. |
| Brown, J. D. | San Francisco, Cal. | October 24, 1923. |
| Collins, M. V. | San Francisco, Cal. | June 17, 1923. |
| Corey, Geo. H. | New York, N. Y. | April 22, 1924. |
| De Propper, Albert H. | Boston, Mass. | July 18, 1921. |
| Hitt, Isaac R. | Washington, D. C. | February 16, 1921. |
| Hunt, Thos. J. | Philadelphia, Pa. | May 1, 1922. |
| Oppenheim, Robert | New York, N. Y. | April 30, 1921. |
| Wurts, John S. | Philadelphia, Pa. | July 5, 1922. |

## THE INCORPORATED CITIES AND TOWNS OF WASHINGTON.

| Town | Classification | County |
|---|---|---|
| Aberdeen | 2 | Grays Harbor |
| Albion | 4 | Whitman |
| Almira | 4 | Lincoln |
| Anacortes | 3 | Skagit |
| Arlington | 4 | Snohomish |
| ASOTIN | 4 | Asotin |
| Auburn | 3 | King |
| BELLINGHAM | 1 | Whatcom |
| Blaine | 3 | Whatcom |
| Bothel | 4 | King |
| Bremerton | 3 | Kitsap |
| Brewster | 4 | Okanogan |
| Bridgeport | 4 | Douglas |
| Buckley | 4 | Pierce |
| Bucoda | 4 | Thurston |
| Burlington | 4 | Skagit |
| Camas | 3 | Clarke |
| Cashmere | 4 | Chelan |
| Castle Rock | 4 | Cowlitz |
| CATHLAMET | 4 | Wahkiakum |
| Centralia | 3 | Lewis |
| Charleston | 3 | Kitsap |
| CHEHALIS | 3 | Lewis |
| Chelan | 4 | Chelan |
| Cheney | 3 | Spokane |
| Chewelah | 4 | Stevens |
| Clarkston | 3 | Asotin |
| Cle Elm | 3 | Kittitas |
| COLFAX | 3 | Whitman |
| Colton | 4 | Whitman |
| COLVILLE | 3 | Stevens |
| Conconully | 4 | Okanogan |
| Concrete | 4 | Skagit |
| Connell | 4 | Franklin |
| Cosmopolis | 4 | Grays Harbor |
| Coulee City | 4 | Grant |
| COUPEVILLE | 4 | Island |
| Creston | 4 | Lincoln |
| Cunningham | 4 | Adams |
| DAVENPORT | 3 | Lincoln |
| DAYTON | 3 | Columbia |
| Deer Park | 4 | Spokane |
| Dupont | 4 | Pierce |
| Duval | 4 | King |
| Eatonville | 4 | Pierce |
| Edmonds | 3 | Snohomish |
| Elberton | 4 | Whitman |
| ELLENSBURG | 3 | Kittitas |
| Elma | 4 | Grays Harbor |
| Endicott | 4 | Whitman |
| EPHRATA | 4 | Grant |
| EVERETT | 1 | Snohomish |
| Enumclaw | 4 | King |
| Fairfield | 4 | Spokane |
| Farmington | 4 | Whitman |
| Ferndale | 4 | Whatcom |
| FRIDAY HARBOR | 4 | San Juan |
| Garfield | 4 | Whitman |
| Gold Bar | 4 | Snohomish |
| GOLDENDALE | 4 | Klickitat |
| Grandview | 4 | Yakima |
| Granger | 4 | Yakima |
| Granite Falls | 4 | Snohomish |
| Hamilton | 4 | Skagit |
| Harrington | 4 | Lincoln |
| Hartline | 4 | Grant |
| Hatton | 4 | Adams |
| Hillyard | 3 | Spokane |
| Hoquiam | 2 | Grays Harbor |
| Ilwaco | 4 | Pacific |
| Index | 4 | Snohomish |
| Ione | 4 | Stevens |
| Issaquah | 4 | King |
| Kahlotus | 4 | Franklin |
| KALAMA | 4 | Cowlitz |
| Kelso | 3 | Cowlitz |
| Kennewick | 3 | Benton |
| Kent | 3 | King |
| Kettle Falls | 4 | Stevens |
| Kirkland | 4 | King |
| Krupp | 4 | Grant |
| La Center | 4 | Clarke |
| La Conner | 4 | Skagit |
| Lakeside | 4 | Chelan |
| Lamont | 4 | Whitman |
| Latah | 4 | Spokane |
| Leavenworth | 3 | Chelan |
| Lind | 4 | Adams |
| Lyman | 4 | Skagit |
| Langley | 4 | Island |
| Lynden | 4 | Whatcom |
| McMurray | 4 | Skagit |
| Mabton | 4 | Yakima |
| Malden | 4 | Whitman |
| Mansfield | 4 | Douglas |
| Marcus | 4 | Stevens |
| Marysville | 4 | Snohomish |
| Medical Lake | 4 | Spokane |
| Metaline Falls | 4 | Pend Oreille |
| Milton | 4 | Pierce |
| Molson | 4 | Okanogan |
| Monroe | 4 | Snohomish |

NOTE—County seats in capital letters.

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**THE INCORPORATED CITIES AND TOWNS OF WASHINGTON—Concluded.**

| Town | Classification | County |
|---|---|---|
| MONTESANO | 3 | Grays Harbor |
| MOUNT VERNON | 3 | Skagit |
| Morton | 4 | Lewis |
| NEWPORT | 4 | Pend Oreille |
| North Bend | 4 | King |
| North Port | 3 | Stevens |
| Napavine | 4 | Lewis |
| Oakesdale | 4 | Whitman |
| †Oak Harbor | 4 | Island |
| Oakville | 4 | Grays Harbor |
| Ocosta | 4 | Grays Harbor |
| Odessa | 4 | Lincoln |
| OKANOGAN | 4 | Okanogan |
| OLYMPIA | 3 | Thurston |
| Omak | 4 | Okanogan |
| Oroville | 4 | Okanogan |
| Orting | 4 | Pierce |
| Othello | 4 | Adams |
| Pacific | 4 | King |
| Palouse | 3 | Whitman |
| PASCO | 3 | Franklin |
| Pataha | 4 | Garfield |
| Pe Ell | 4 | Lewis |
| ‡POMEROY | 3 | Garfield |
| PORT ANGELES | 3 | Clallam |
| PORT ORCHARD | 4 | Kitsap |
| PORT TOWNSEND | 3 | Jefferson |
| Poulsbo | 4 | Kitsap |
| Prescott | 4 | Walla Walla |
| PROSSER | 4 | Benton |
| Pullman | 3 | Whitman |
| Puyallup | 3 | Pierce |
| Pateros | 4 | Okanogan |
| Quincy | 4 | Grant |
| Raymond | 3 | Pacific |
| Reardan | 4 | Lincoln |
| Renton | 3 | King |
| REPUBLIC | 3 | Ferry |
| Richland | 4 | Benton |
| Ridgefield | 4 | Clarke |
| RITZVILLE | 3 | Adams |
| Rockford | 4 | Spokane |
| Rosalia | 4 | Whitman |
| Roslyn | 3 | Kittitas |
| Roy | 4 | Pierce |
| Ruston | 4 | Pierce |
| Redmond | 4 | King |
| Ravensdale | 4 | King |
| Riverside | 4 | Okanogan |
| St. John | 4 | Whitman |
| SEATTLE | 1 | King |
| Sedro Woolley | 3 | Skagit |
| Selah | 4 | Yakima |
| SHELTON | 4 | Mason |
| Skykomish | 4 | King |
| Snohomish | 3 | Snohomish |
| Snoqualmie | 4 | King |
| Soap Lake | 4 | Grant |
| SOUTH BEND | 3 | Pacific |
| South Cle Elm | 4 | Kittitas |
| South Prairie | 4 | Pierce |
| Spangle | 4 | Spokane |
| SPOKANE | 1 | Spokane |
| Sprague | 3 | Lincoln |
| Springdale | 4 | Stevens |
| Stanwood | 4 | Snohomish |
| Starbuck | 4 | Columbia |
| Stellacoom | 4 | Pierce |
| STEVENSON | 4 | Skamania |
| Sultan | 4 | Snohomish |
| Sumas | 4 | Whatcom |
| Sumner | 4 | Pierce |
| Sunnyside | 4 | Yakima |
| Sequim | 4 | Clallam |
| TACOMA | 1 | Pierce |
| Tekoa | 3 | Whitman |
| Tenino | 4 | Thurston |
| Toledo | 4 | Lewis |
| Toppenish | 3 | Yakima |
| Tukwila | 4 | King |
| Tumwater | 4 | Thurston |
| Twisp | 4 | Okanogan |
| Carnation | 4 | King |
| Uniontown | 4 | Whitman |
| VANCOUVER | 3 | Clarke |
| Vader | 4 | Lewis |
| ‡Waitsburg | | Walla Walla |
| WALLA WALLA | 2 | Walla Walla |
| Wapato | 4 | Yakima |
| Warden | 4 | Grant |
| Washougal | 4 | Clarke |
| Washtucna | 4 | Adams |
| WATERVILLE | 4 | Douglas |
| Waverly | 4 | Spokane |
| Wenatchee | 3 | Chelan |
| White Salmon | 4 | Klickitat |
| Wilbur | 4 | Lincoln |
| Wilkeson | 4 | Pierce |
| Wilson Creek | 4 | Grant |
| Winlock | 4 | Lewis |
| Woodland | 4 | Cowlitz |
| Westport | 4 | Grays Harbor |
| Yacolt | 4 | Clarke |
| YAKIMA | 3 | Yakima |
| Yakima City | 4 | Yakima |
| Zillah | 4 | Yakima |

NOTE—County seats in capital letters.

‡ Unclassified; incorporated by act of legislature.

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# WASHINGTON TERITORIAL GOVERNMENT

## ROSTER OF OFFICERS OF WASHINGTON AS A TERRITORY.

### EXECUTIVE DEPARTMENT.

#### GOVERNORS.

| | |
|---|---|
| Isaac I. Stevens | 1853 to 1857 |
| J. Patton Anderson (did not qualify) | 1857 |
| Fayette McMullen | 1857 to 1859 |
| R. D. Gholson | 1859 to 1861 |
| W. H. Wallace (did not qualify) | 1861 |
| Wm. Pickering | 1862 to 1866 |
| Geo. E. Cole | 1866 to 1867 |
| Marshall F. Moore | 1867 to 1869 |
| Alvin Flanders | 1869 to 1870 |
| Edward S. Solomon | 1870 to 1872 |
| James F. Legate (did not qualify) | 1872 |
| Elisha P. Ferry | 1872 to 1880 |
| W. A. Newell | 1880 to 1884 |
| Watson C. Squire | 1884 to 1887 |
| Eugene Semple | 1887 to 1889 |
| Miles C. Moore (seven months) | 1889 to Statehood |

#### SECRETARIES.

| | |
|---|---|
| Chas. H. Mason | 1853 to 1857 |
| H. M. McGill | 1857 to 1860 |
| L. J. S. Turney | 1861 to 1862 |
| Elwood Evans | 1862 to 1867 |
| E. L. Smith | 1867 to 1870 |
| James Scott | 1870 to 1872 |
| J. C. Clements | 1872 |
| Henry G. Struve | 1873 to 1879 |
| N. H. Owings | 1879 to 1889 |
| O. C. White | 1889 to Statehood |

#### TREASURERS.

| | |
|---|---|
| William Cock | 1854 to 1861 |
| D. Phillips | 1862 to 1863 |
| William Cock | 1864 to 1865 |
| Benjamin Harned | 1865 to 1866 |
| James Tilton | 1866 to 1867 |
| Benjamin Harned | 1867 to 1870 |
| Hill Harmon | 1871 to 1872 |
| J. H. Munson | 1872 to 1873 |
| E. T. Gunn | 1873 to 1874 |
| Francis Tarbell | 1875 to 1880 |
| Thomas N. Ford | 1881 to 1886 |
| Wm. McMicken | 1886 to 1888 |
| Frank O. Blodgett | 1888 to Statehood |

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## AUDITORS.

| | |
|---|---|
| Urban E. Hicks | 1858 to 1859 |
| A. J. Moses | 1859 to 1860 |
| J. C. Head | 1860 to 1862 |
| R. M. Walker | 1862 to 1864 |
| Urban E. Hicks | 1865 to 1867 |
| John Miller Murphy | 1867 to 1870 |
| J. G. Sparks | 1871 to 1872 |
| N. S. Porter | 1872 to 1873 |
| John Miller Murphy | 1873 to 1874 |
| John R. Wheat | 1875 to 1876 |
| Thos. M. Reed | 1877 to 1888 |
| John Miller Murphy | 1888 to Statehood |

## U. S. ATTORNEYS.

| | |
|---|---|
| J. S. Clendenin | 1853 to 1856 |
| H. R. Crosbie | 1856 to 1857 |
| J. S. Smith | 1857 to 1859 |
| B. P. Anderson | 1859 to 1861 |
| J. J. McGilvra | 1861 to 1867 |
| Leander Holmes | 1867 to 1873 |
| Samuel G. Wingard | 1873 to 1874 |
| John B. Allen | 1875 to 1886 |
| Wm. M. White | 1886 to Statehood |

## U. S. MARSHALS.

| | |
|---|---|
| J. P. Anderson | 1853 to 1855 |
| G. W. Corliss | 1856 to 1858 |
| Chas. E. Weed | 1859 to 1862 |
| Wm. Huntington | 1863 to 1868 |
| Philip Ritz | 1869 to 1870 |
| E. S. Kearney | 1870 to 1874 |
| Charles Hopkins | 1875 to 1886 |
| Thomas J. Hamilton | 1886 to Statehood |

## TERRITORIAL CHIEF JUSTICES.

| | |
|---|---|
| Edward Lander | 1853 to 1858 |
| O. B. McFadden | 1858 to 1861 |
| C. C. Hewitt | 1861 to 1869 |
| B. F. Dennison | 1869 to 1870 |
| Wm. L. Hill | 1870 to 1871 |
| Orange Jacobs | 1871 to 1875 |
| J. R. Lewis | 1875 to 1880 |
| Roger S. Greene | 1880 to 1887 |
| Richard A. Jones | 1887 to 1888 |
| Chas. E. Doyle | 1888 (Died, Dec.) |
| Thomas Burke | 1888 to 1889 |
| C. H. Hanford | 1889 to Statehood |

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## ASSOCIATE TERRITORIAL JUSTICES.

| | |
|---|---|
| Victor Monroe | 1853 to 1854 |
| F. A. Chenowith | 1854 to 1858 |
| O. B. McFadden | 1854 to 1858 |
| Wm. Strong | 1858 to 1861 |
| E. C. Fitzhugh | 1858 to 1861 |
| E. P. Oliphant | 1861 to 1867 |
| J. E. Wyche | 1861 to 1870 |
| C. B. Darwin | 1867 to 1868 |
| B. F. Dennison | 1868 to 1869 |
| Orange Jacobs | 1869 to 1871 |
| James K. Kennedy | 1870 to 1873 |
| J. R. Lewis | 1873 to 1875 |
| Roger S. Greene | 1871 to 1879 |
| S. C. Wingard | 1875 to 1879 |
| John P. Hoyt | 1879 to 1887 |
| George Turner | 1884 to 1887 |
| L. B. Nash | 1887 to 1889 |
| Wm. G. Langford | 1887 to Statehood |
| Frank Allyn | 1887 to Statehood |
| Wm. H. Calkins | 1889 to Statehood |

## DELEGATES IN CONGRESS.

| | |
|---|---|
| Columbia Lancaster | 1853 |
| Wm. H. Wallace | 1854 |
| J. Patton Anderson | 1855 |
| Isaac I. Stevens | 1857 |
| Wm. H. Wallace | 1861 |
| Geo. E. Cole | 1863 |
| A. A. Denny | 1865 |
| Alvin Flanders | 1867 |
| S. Garfielde | 1869 |
| S. Garfielde | 1870 |
| O. B. McFadden | 1872 |
| Orange Jacobs | 1874 |
| Orange Jacobs | 1876 |
| Thos. H. Brents | 1878 |
| Thos. H. Brents | 1880 |
| Thos. H. Brents | 1882 |
| C. S. Voorhees | 1884 |
| C. S. Voorhees | 1886 |
| Jno. B. Allen | 1888 |

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# WASHINGTON STATE GOVERNMENT

## ROSTER OF OFFICERS SINCE ORGANIZATION OF STATE.

### EXECUTIVE DEPARTMENT.

#### GOVERNORS.

| | |
|---|---|
| Elisha P. Ferry | 1889 to 1893 |
| John H. McGraw | 1893 to 1897 |
| John R. Rogers | 1897 to 1901 |
| John R. Rogers | 1901 (Died, 1901) |
| Henry McBride | Dec., 1901 to 1905 |
| Albert E. Mead | 1905 to 1909 |
| Samuel G. Cosgrove | 1909 (Died, 1909) |
| Marion E. Hay | March, 1909 to 1913 |
| Ernest Lister | 1913 to 1917 |
| Ernest Lister | 1917 (Died, 1919) |
| Louis F. Hart | Feb., 1919 to 1921 |

#### LIEUTENANT GOVERNORS.

| | |
|---|---|
| Charles E. Laughton | 1889 to 1893 |
| F. H. Luce | 1893 to 1897 |
| Thurston Daniels | 1897 to 1901 |
| Henry McBride | 1901 to Dec., 1901 |
| Chas. E. Coon | 1905 to 1909 |
| Marion E. Hay | 1909 to Mch., 1909 |
| Louis F. Hart | 1913 to 1917 |
| Louis F. Hart | 1917 to Feb., 1919 |

#### SECRETARIES OF STATE.

| | |
|---|---|
| Allen Weir | 1889 to 1893 |
| James H. Price | 1893 to 1897 |
| Will D. Jenkins | 1897 to 1901 |
| Sam H. Nichols | 1901 to 1905 |
| Sam H. Nichols | 1905 to 1909 |
| Sam H. Nichols | 1909 (Resigned May, 1909) |
| I. M. Howell | May, 1909 to 1913 |
| I. M. Howell | 1913 to 1917 |
| I. M. Howell | 1917 (Died, 1920) |
| J. Grant Hinkle | July, 1920 to 1921 |

#### TREASURERS.

| | |
|---|---|
| O. A. Bowen | 1889 to 1893 |
| A. A. Lindsley | 1893 to 1897 |
| C. W. Young | 1897 to 1901 |
| C. W. Maynard | 1901 to 1905 |
| George G. Mills | 1905 to 1909 |
| John G. Lewis | 1909 to 1913 |
| Ed. Meath | 1913 to 1917 |
| W. W. Sherman | 1917 to 1921 |

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AUDITORS.

| | |
|---|---|
| Thomas M. Reed | 1889 to 1893 |
| L. R. Grimes | 1893 to 1897 |
| Neal Cheatham | 1897 to 1901 |
| John D. Atkinson | 1901 to 1905 |
| C. W. Clausen | 1905 to 1909 |
| C. W. Clausen | 1909 to 1913 |
| C. W. Clausen | 1913 to 1917 |
| C. W. Clausen | 1917 to 1921 |

ATTORNEY GENERALS.

| | |
|---|---|
| W. C. Jones | 1889 to 1893 |
| W. C. Jones | 1893 to 1897 |
| Patrick Henry Winston | 1897 to 1901 |
| W. B. Stratton | 1901 to 1905 |
| John D. Atkinson | 1905 to 1909 |
| W. P. Bell* | 1909 to 1911 |
| W. V. Tanner | 1911 to 1913 |
| W. V. Tanner | 1913 to 1917 |
| W. V. Tanner (Resigned, Mar. 5, 1919) | 1917 to 1919 |
| L. L. Thompson (Appointed Mar. 5, 1919) | 1919 to 1921 |

SUPERINTENDENTS OF PUBLIC INSTRUCTION.

| | |
|---|---|
| R. B. Bryan | 1889 to 1893 |
| C. W. Bean | 1893 to 1897 |
| F. J. Browne | 1897 to 1901 |
| R. B. Bryan | 1901 to 1905 |
| R. B. Bryan (Died March, 1908) | 1905 to 1908 |
| Henry B. Dewey | March, 1908 to 1909 |
| Henry B. Dewey | 1909 to 1913 |
| Josephine Preston | 1913 to 1917 |
| Josephine Preston | 1917 to 1921 |

COMMISSIONERS OF PUBLIC LANDS.

| | |
|---|---|
| William T. Forrest | 1889 to 1893 |
| William T. Forrest | 1893 to 1897 |
| Robert Bridges | 1897 to 1901 |
| S. A. Callvert | 1901 to 1905 |
| E. W. Ross | 1905 to 1909 |
| E. W. Ross | 1909 to 1913 |
| Clark V. Savidge | 1913 to 1917 |
| Clark V. Savidge | 1917 to 1921 |

INSURANCE COMMISSIONERS.

| | |
|---|---|
| John H. Schively | 1909 to 1913 |
| H. O. Fishback | 1913 to 1917 |
| H. O. Fishback | 1917 to 1921 |

This office was made elective by the Legislature of 1907.

* Resigned April 1, 1911.

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JUSTICES OF THE SUPREME COURT DURING STATEHOOD.

| | | |
|---|---|---|
| T. J. Anders, | Mark A. Fullerton, | Stephen J. Chadwick, |
| Elmon Scott, | Hiram E. Hadley, | Emmett N. Parker, |
| M. J. Gordon, | Herman D. Crow, | Overton G. Ellis, |
| Wm. H. White, | Geo. E. Morris, | John F. Main, |
| Milo A. Root, | John P. Hoyt, | Frederick Bausman, |
| M. F. Gose, | J. B. Reavis, | John R. Mitchell, |
| R. O. Dunbar, | Warren Tolman, | Kenneth Mackintosh, |
| Stanley Webster, | Wallace Mount, | O. R. Holcomb, |
| T. L. Stiles, | Frank H. Rudkin, | J. B. Bridges. |

The following have acted as Chief Justices since statehood:

| | | |
|---|---|---|
| T. J. Anders, | M. J. Gordon, | Geo. E. Morris, |
| R. O. Dunbar, | Mark A. Fullerton, | Overton G. Ellis, |
| John P. Hoyt, | Wallace Mount, | Stephen J. Chadwick, |
| Elmon Scott, | Hiram E. Hadley, | John F. Main, |
| T. L. Stiles, | F. H. Rudkin, | O. R. Holcomb. |
| J. B. Reavis, | Herman D. Crow, | |

REPRESENTATIVES IN CONGRESS SINCE STATEHOOD.

51st Congress—John L. Wilson, March 4, 1889, to March 4, 1891.

52nd Congress—John L. Wilson, March 4, 1891, to March 4, 1893.

53rd Congress—John L. Wilson, W. H. Doolittle, March 4, 1893, to March 4, 1895.

54th Congress—W. H. Doolittle, S. C. Hyde, March 4, 1895, to March 4, 1897.

55th Congress—W. C. Jones, James Hamilton Lewis, March 4, 1897, to March 4, 1899.

56th Congress—W. L. Jones, F. W. Cushman, March 4, 1899, to March 4, 1901.

57th Congress—W. L. Jones, F. W. Cushman, March 4, 1901, to March 4, 1903.

58th Congress—W. L. Jones, F. W. Cushman, W. E. Humphrey, March 4, 1903, to March 4, 1905.

59th Congress—W. L. Jones, F. W. Cushman, William E. Humphrey, March 4, 1907, to March 4, 1909.

60th Congress—W. L. Jones, F. W. Cushman, William E. Humphrey, March 4, 1907, to March 4, 1909.

61st Congress—Miles Poindexter, F. W. Cushman, William E. Humphrey March 4, 1909, to March 4, 1911. (Congressman Cushman died in July, 1909, W. W. McCredie being elected November 2, 1909, to fill the unexpired term.)

62nd Congress—William E. Humphrey, Stanton Warburton, William La Follette, March 4, 1911, to March 4, 1913.

63rd Congress—William E. Humphrey, Albert Johnson, William La Follette; (at large) James W. Bryan, J. A. Falconer.

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64th Congress—William E. Humphrey, Albert Johnson, William La Follette, Linn H. Hadley and C. C. Dill.

65th Congress—John F. Miller, Linn H. Hadley, Albert Johnson, William La Follette, C. C. Dill.

66th Congress—John F. Miller, Linn H. Hadley, Albert Johnson, J. W. Summers, J. Stanley Webster.

## UNITED STATES SENATORS SINCE STATEHOOD.

Watson C. Squire.....1889 to 1897
John B. Allen.....1889 to 1893
John L. Wilson.....1895 to 1899
George Turner.....1897 to 1903
Addison G. Foster.....1899 to 1905
Levi Ankeny.....1903 to 1909
Samuel H. Piles.....1905 to 1911
Wesley L. Jones.....1909 to 1921
Miles Poindexter.....1911 to 1923

## UNITED STATES SENATORS DURING STATEHOOD.

Washington became a state in 1889. Senators were elected as follows in January, 1890, and took oath of office March 4 of the same year:

Watson C. Squire.....For One Year
John B. Allen.....For Three Years

In 1891 Watson C. Squire was reelected for six years and was succeeded March 4, 1897, by George Turner, whose term expired March 4, 1903, and who was succeeded by Levi Ankeny, whose term expired March 4, 1909. Wesley L. Jones succeeded Levi Ankeny for the term ending March 4, 1915. John B. Allen's term expired March 4, 1893, when no election was had owing to the deadlock in the legislature. Governor McGraw appointed Mr. Allen, but the U. S. Senate refused to seat him, and Mr. Squire was therefore the only representative of the State of Washington in the U. S. Senate until March 4, 1895, when John L. Wilson was elected and took the oath of office to fill the unexpired term of four years, when he was succeeded March 4, 1899, by Addison G. Foster, whose term expired March 4, 1905, and who in turn was succeeded by Samuel F. Piles, whose term expired March 4, 1911. Senator Piles was succeeded by Miles Poindexter, whose second term will expire March 4, 1923. Wesley L. Jones was reelected November 3, 1914, to serve until March 4, 1921, and again on November 2, 1920, to serve to March 4, 1927.

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STATE OF WASHINGTON

# SIXTEENTH BIENNIAL REPORT

OF THE

# STATE TREASURER

TO THE

# LEGISLATURE

OCTOBER 1, 1918, TO SEPTEMBER 30, 1920

SEVENTEENTH REGULAR SESSION

1921

W. W. SHERMAN, Treasurer

CHAS. W. HINTON, Deputy Treasurer

OLYMPIA

FRANK M. LAMBORN PUBLIC PRINTER

1920

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## STATE TREASURERS OF WASHINGTON.

From the admission of the State into the Union.

| *Name.* | *Residence.* | *Terms of Office.* |
|---|---|---|
| A. A. Lindsley | Clarke County | 1889 to 1893 |
| O. A. Bowen | Wahkiakum County | 1893 to 1897 |
| C. W. Young | Whitman County | 1897 to 1901 |
| C. W. Maynard | Lewis County | 1901 to 1905 |
| Geo. G. Mills | Thurston County | 1905 to 1909 |
| John G. Lewis | Grays Harbor County | 1909 to 1913 |
| Edward Meath | Pierce County | 1913 to 1917 |
| W. W. Sherman | Thurston County | 1917 to 1921 |

## TERRITORIAL TREASURERS.

| | |
|---|---|
| William Cock | 1851 to 1861 |
| D. Phillips | 1862 to 1863 |
| William Cock | 1864 |
| Benjamin Harned | 1865 |
| James Tilton | 1866 |
| Benjamin Harned | 1867 to 1870 |
| Hill Harmon | 1871 |
| J. H. Munson | 1872 |
| E. T. Gunn | 1873 to 1874 |
| Francis Tarbell | 1875 to 1880 |
| Thomas N. Ford | 1881 to 1886 |
| Wm. McMicken | 1886 to 1888 |
| Frank I. Blodgett | 1888 to Statehood |

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## TO THE GOVERNOR.

Office of the State Treasurer,

Olympia, Wash., October 1, 1920.

To His Excellency Louis F. Hart, Governor of the State of Washington.

Sir:—I have the honor to submit herewith my report of the financial transactions of this Department for the biennial period from October 1, 1918, to September 30, 1920, inclusive, showing all receipts, disbursements and balances of the various funds constituted by law.

Yours respectfully,

W. W. SHERMAN,

State Treasurer.

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## TO THE LEGISLATURE OF 1921.

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**Office of State Treasurer,**

Olympia, Wash., October 1, 1920.

To the Honorable Members of the Legislature of the State of Washington:

Gentlemen:—I have the honor to submit to you, and your consideration is respectfully called to the report of this Department for the biennial period ending September 30, 1920.

Yours respectfully,

W. W. SHERMAN,

State Treasurer.

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# FUND STATEMENTS

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**The following tables show the amounts received and disbursed by the State Treasurer for the biennial period ending September 30, 1920.**

| GENERAL FUND | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $1,345,381 08 |
| RECEIPTS. | | |
| FROM COUNTIES—STATE TAX: | | |
| Adams | $112,238 02 | |
| Asotin | 18,079 15 | |
| Benton | 62,051 96 | |
| Chelan | 78,971 99 | |
| Clallam | 52,665 11 | |
| Clarke | 83,157 60 | |
| Columbia | 45,243 08 | |
| Cowlitz | 62,194 77 | |
| Douglas | 53,408 02 | |
| Ferry | 13,999 80 | |
| Franklin | 58,983 87 | |
| Garfield | 28,551 67 | |
| Grant | 68,503 82 | |
| Grays Harbor | 165,564 01 | |
| Island | 8,666 78 | |
| Jefferson | 30,669 46 | |
| King | 1,123,727 34 | |
| Kitsap | 32,265 79 | |
| Kittitas | 99,964 27 | |
| Klickitat | 70,809 68 | |
| Lewis | 115,997 62 | |
| Lincoln | 124,181 36 | |
| Mason | 25,752 23 | |
| Okanogan | 42,190 33 | |
| Pacific | 68,710 14 | |
| Pend Oreille | 28,800 50 | |
| Pierce | 372,725 39 | |
| San Juan | 7,548 61 | |
| Skagit | 110,775 95 | |
| Skamania | 24,528 26 | |
| Snohomish | 189,655 33 | |
| Spokane | 525,594 18 | |
| Stevens | 58,495 87 | |
| Thurston | 69,064 68 | |
| Wahkiakum | 8,532 26 | |
| Walla Walla | 147,397 96 | |
| Whatcom | 137,061 40 | |
| Whitman | 221,563 53 | |
| Yakima | 159,843 25 | |
| Total State Tax | $4,708,084 99 | |
| ARCHITECT EXAMINERS, STATE BOARD OF | $5,750 00 | |
| ATTORNEY GENERAL: | | |
| Fees, costs and miscellaneous items | 1,541 76 | |
| Refund bond premium of W. V. Tanner, former Attorney-General | 16 40 | |
| Expense of printing briefs, Great Northern Railway Company v. State | 50 40 | |
| Interest on Drainage District Number 13, Pierce County, warrant Number 41, received in payment of Attorney's fees (See also "Sale of Public Property.") | 2 09 | |
| AUDITOR, STATE | | |
| Aliens' firearms licenses | $1,500 00 | |
| Building and loan association fees | 13,533 75 | |
| Refund Revolving Fund, Insurance Commissioner | 2,000 00 | |
| Refund Revolving Fund, State Nautical School for biennium ending March 31, 1919 | 200 00 | |
| Reclamation Revolving Fund warrant No. 62—transfer | 368 86 | |
| Cheney Normal School Fund warrant No. 5966—transfer | 2,114 99 | |
| A. Y. P. E. SERIES B. GUARANTEED INTEREST on warrants to May 1, 1919, returned by transfer to General Fund (See A. Y. P. E. Fund, cash statement) | 1,174 97 | |

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## General Fund—Continued.

| GENERAL FUND | Amounts | Totals |
|---|---|---|
| BARBER EXAMINERS, STATE BOARD OF | $11,824 00 | |
| BANK COMMISSIONER, STATE | 55,056 05 | |
| BOARD OF CONTROL, STATE: | | |
| Refund mileage by O.-W. R. & N. Company | 2 64 | |
| Refund by American Surety Company on bond of T. E. Skaggs | 7 70 | |
| Refund mileage by O.-W. R. & N. Company | 6 16 | |
| Miscellaneous refunds on mileage books | 4 92 | |
| Refund mileage, Book Number 6366, Mary Campbell (See also "Sale of Public Property.") | 27 06 | |
| BOARD OF HEALTH, STATE | 1,005 50 | |
| BOARD OF MEDICAL EXAMINERS FUND, STATE: | | |
| Transfer to General Fund to close account | 2,170 42 | |
| BOARD OF MEDICAL FXAMINERS FUND, STATE: | | |
| Fine from Clarke County | 71 50 | |
| CAPITAL NATIONAL BANK: | | |
| Refund on O. Will Shaeffer's warrant paid in error | 200 00 | |
| Refund account forged General Fund warrant Number 323689 | 35 00 | |
| Refund account forged General Fund warrant Number 323760 | 14 10 | |
| CHIROPRACTIC EXAMINERS, STATE BOARD OF | 5,184 00 | |
| CHIROPODY, STATE BOARD OF | 518 00 | |
| CLERK OF THE SUPREME COURT | 13,361 92 | |
| COMMISSIONER OF AGRICULTURE: | | |
| General collections | 36,615 09 | |
| Refund bond premium | 4 53 | |
| Refund mileage | 27 48 | |
| Balance receipts on hand October 31, 1919, collected at State Fair | 15,860 05 | |
| COMMISSIONER OF PUBLIC LANDS: | | |
| Tide lands | 107,272 04 | |
| Harbor areas | 10,180 46 | |
| Fees (Includes $78.00 State Capitol Commission fees and $2.00 Oyster Commission fees) | 14,022 46 | |
| Forfeitures (Includes $36.00 State Capitol Commission forfeitures) | 1,353 70 | |
| Drainage tax | 263 67 | |
| Total from Commissioner of Public Lands | $133,042 33 | |
| DAIRY AND FOOD FINES FROM COUNTIES: | | |
| Benton | $200 00 | |
| Clarke | 50 00 | |
| Jefferson | 25 00 | |
| King | 665 00 | |
| Kitsap | 200 00 | |
| Kittitas | 25 00 | |
| Pierce | 2,992 50 | |
| Skagit | 50 00 | |
| Spokane | 1,657 00 | |
| Thurston | 275 00 | |
| Yakima | 687 75 | |
| Total Dairy and Food Fines from Counties | $6,827 25 | |
| DEPOSIT INTEREST on General Fund Balance (See "Distribution of Deposit Interest Fund.") (This amount includes $43.79 earned by State Board of Medical Examiners Fund.) | $39,998 09 | |
| DEPOSIT INTEREST on Commissioner of Public Lands' Suspense Account | 3,401 18 | |
| DENTAL EXAMINERS, STATE BOARD OF | 5,840 00 | |
| EMBALMERS' EXAMINING BOARD, STATE | 1,158 00 | |

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## General Fund—Continued.

| GENERAL FUND | Amounts | Totals |
|---|---|---|
| FISH COMMISSIONER, STATE: | | |
| Proceeds from sale of Japanese boats and nets | $2,140 28 | |
| FOREST FIRE SERVICE—FROM COUNTIES: | | |
| Clallam | 645 59 | |
| Clarke | 297 10 | |
| Cowlitz | 378 14 | |
| Ferry | 218 95 | |
| Grays Harbor | 218 33 | |
| Island | 177 16 | |
| Jefferson | 343 83 | |
| King | 617 01 | |
| Kitsap | 113 34 | |
| Kittitas | 17 37 | |
| Klickitat | 332 78 | |
| Lewis | 383 71 | |
| Mason | 276 55 | |
| Pacific | 184 69 | |
| Pend Oreille | 252 37 | |
| Pierce | 478 57 | |
| Skagit | 318 52 | |
| Skamania | 191 55 | |
| Snohomish | 460 95 | |
| Spokane | 235 15 | |
| Stevens | 566 86 | |
| Thurston | 163 86 | |
| Wahkiakum | 173 68 | |
| Whatcom | 400 36 | |
| Total Forest Fire Service from Counties | $7,446 42 | |
| FREMONT STATE BANK: | | |
| Dividend Number 2, by Fred McGonagle, Seattle | $43 11 | |
| Dividend Number 3, 25%, by R. A. Langley, Special Bank Examiner, liquidating above named bank | 107 78 | |
| GOVERNOR: | | |
| Notarial commission fees (Receipts Numbers 19,474 to 22,343 inclusive, Receipt No. 21,999 canceled) | 28,690 00 | |
| Commissioners of deeds fees | 20 00 | |
| Extradition fees | 147 50 | |
| Refund extradition expenses Frank Webber | 14 00 | |
| Refund mileage Northern Pacific Railway Company | 1 10 | |
| HORTICULTURAL TAX—COUNTIES: (Old Law.) | | |
| Chelan | 4 28 | |
| Jefferson | 2 72 | |
| Walla Walla | 85 | |
| Yakima | 25 00 | |
| Total Horticultural Tax | $32 85 | |
| HORTICULTURAL FINES—COUNTIES: | | |
| Yakima | $175 00 | |
| HOTEL INSPECTOR, STATE | 22,979 50 | |
| HYDRAULIC ENGINEER, STATE | 3,956 88 | |
| INDUSTRIAL INSURANCE COMMISSION: | | |
| Refund mileage by Donald McDonald, Industrial Insurance Commissioner | 2 20 | |
| Refund to General Fund covering court costs | 8 80 | |
| Refund of bond premium, Mr. Linden | 2 50 | |
| Refund by Blangy Motor Company of Tacoma, covering refund of double payment | 33 48 | |
| Refund by National Safety Council, covering refund of double payment | 15 00 | |
| (See also "Sale of Public Property.") | | |
| INSURANCE COMMISSIONER, STATE | 1,369,899 14 | |

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## General Fund—Continued.

| GENERAL FUND | Amounts | Totals |
|---|---|---|
| INSURANCE COMPANIES: | | |
| Certificates of securities deposited with State Treasurer: | | |
| Canton Insurance Office, Limited | $7 50 | |
| New World Life Insurance Company | 15 00 | |
| Northwestern Mutual Fire Association | 2 50 | |
| Western Union Life Insurance Company | 5 00 | |
| INSURANCE COMPANIES, TITLE: | | |
| Annual Fees— | | |
| Commonwealth Title Company | 150 00 | |
| Mason County Abstract and Title Company | 21 10 | |
| Northwestern Title Insurance Company | 82 95 | |
| Spokane Title Company | 76 55 | |
| Washington Title Insurance Company | 202 98 | |
| KING COUNTY, PROSECUTING ATTORNEY OF: | | |
| Refund extradition expenses of L. Billingsley | 256 59 | |
| LABOR COMMISSIONER, STATE: | | |
| Factory inspection | 11,820 00 | |
| Steamboat inspection | 1,395 00 | |
| LIBRARIAN, STATE GENERAL: | | |
| Sale of session laws | 2,338 80 | |
| Sale of geological bulletins | 209 65 | |
| LIQUOR LICENSE REVENUE: | | |
| $25.00 State licenses, Numbers 23,620 to 23,696 inclusive | 1,854 19 | |
| MEDICAL EXAMINERS, STATE BOARD OF | 4,912 18 | |
| MINE INSPECTOR, STATE | 229 00 | |
| NORTHERN PACIFIC RAILWAY COMPANY: | | |
| Refund account unused mileage | 77 57 | |
| NURSES, STATE BOARD OF EXAMINERS OF | 2,516 00 | |
| OPTOMETRY, STATE BOARD OF EXAMINERS OF | 1,929 00 | |
| OSTEOPATHIC EXAMINERS, STATE BOARD OF | 3,665 00 | |
| PENITENTIARY, STATE | 219,250 76 | |
| PHARMACY, STATE BOARD OF | 13,719 00 | |
| PORT DISTRICTS: (25% of tide land, harbor area and waterway rentals, as per chapters 168, 169, 170, Laws of 1913.) (See "Harbor Improvement Fund.") | | |
| Port of Seattle (King County) | 5,530 47 | |
| Port of Bremerton (City of Bremerton only) | 18 75 | |
| Port of Grays Harbor (Grays Harbor County) | 2 25 | |
| PRIVILEGE TAX (See "State Tax Commissioner.") | | |
| PUBLIC SERVICE COMMISSION: | | |
| Grain and hay inspection and warehouse licenses | 95,889 34 | |
| Scale and meter tests | 4,458 00 | |
| Certified copies, etc | 82 75 | |
| SALE OF SCHOOL REGISTERS AND SUPPLIES FROM COUNTIES: | | |
| Adams | 20 45 | |
| Asotin | 14 80 | |
| Benton | 16 00 | |
| Chelan | 19 20 | |
| Clallam | 19 35 | |
| Clarke | 56 55 | |
| Columbia | 2 80 | |
| Cowlitz | 23 25 | |
| Douglas | 9 70 | |
| Ferry | 9 83 | |
| Franklin | 11 95 | |
| Garfield | 1 75 | |
| Grant | 21 90 | |

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## General Fund—Continued.

| GENERAL FUND | Amounts | Totals |
|---|---|---|
| SALE SCHOOL REGISTERS AND SUPPLIES (Continued): | | |
| Grays Harbor | $48 25 | |
| Island | 3 95 | |
| Jefferson | 14 60 | |
| King | 1,882 35 | |
| Kitsap | 44 65 | |
| Kittitas | 51 80 | |
| Klickitat | 12 40 | |
| Lewis | 32 40 | |
| Lincoln | 38 85 | |
| Mason | 17 65 | |
| Okanogan | 39 70 | |
| Pacific | 16 25 | |
| Pend Oreille | 11 70 | |
| Pierce | 72 15 | |
| San Juan | 5 25 | |
| Skagit | 57 95 | |
| Skamania | 3 35 | |
| Snohomish | 67 65 | |
| Spokane | 68 25 | |
| Stevens | 68 50 | |
| Thurston | 44 80 | |
| Wahkiakum | 8 50 | |
| Walla Walla | 26 05 | |
| Whatcom | 84 45 | |
| Whitman | 72 85 | |
| Yakima | 95 00 | |
| Total Sale of School Registers and Supplies | | $3,116 83 |
| SALE OF STATE PROPERTY: (Received from Public Property Commission and State Board of Control.) | | |
| Attorney General | $65 00 | |
| Eastern State Hospital | 2,323 48 | |
| Industrial Insurance Commission | 80 89 | |
| Medical Aid Board | 10 00 | |
| Miscellaneous sources | 15 35 | |
| Northern State Hospital | 1,969 48 | |
| State Custodial School | 1,331 49 | |
| State Highway Commissioner | 2,075 00 | |
| State Board of Control | 25 00 | |
| State Penitentiary | 1,042 98 | |
| State Soldiers' Home | 407 83 | |
| State School for Deaf | 750 50 | |
| State School for Blind | 506 85 | |
| State School for Girls | 92 08 | |
| State Training School | 110 09 | |
| Veterans' Welfare Commission | 180 00 | |
| Washington State Reformatory | 135 00 | |
| Washington Veterans' Home | 354 15 | |
| Western State Hospital | 21,492 80 | |
| Total Sale of State Property | | $32,917 87 |
| SECRETARY OF STATE: | | |
| Miscellaneous | $500,979 59 | |
| Refund General Fund warrant Number 339091 | 3 00 | |
| STATE SCHOOL FOR BLIND: | | |
| Refund from Industrial Insurance Commission account overpayment of premium | 14 46 | |
| STATE SCHOOL FOR GIRLS: | | |
| Payment from Northern Pacific Railway Company account sugar lost in transit | 59 70 | |
| STATE TAX COMMISSIONER: | | |
| Inheritance tax | 520,899 79 | |
| Privilege tax (detail on pages 15 and 16) | 167,068 75 | |
| Attorney's fees and costs collected in re litigation conducted by State Tax Commissioner: | | |
| State v. Estate of John McGowan | 10 00 | |
| State v. Estate of Owen McGlynn | 5 00 | |
| Christ, Henry, Executor Estate of Philip Christ | 5 00 | |
| Frye, H. S., Administrator Estate of Marguerite Wheatman | 10 00 | |
| McMurray, J. L., Admr. Estate of Bazro Berhomovich | 5 00 | |
| Myers, Peter J., Attorney Estate of Dennis Coughlin | 5 00 | |
| Nelson, L. J., Attorney Estate of A. E. Dickinson | 5 00 | |

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## General Fund—Continued.

| GENERAL FUND | Amounts | Totals |
|---|---|---|
| STATE TRAINING SCHOOL: | | |
| Refund from Industrial Insurance Commission | $28 01 | |
| SUPERINTENDENT OF PUBLIC INSTRUCTION: | | |
| Review of manuscripts | 75 00 | |
| Sale of school registers, etc. | 158 03 | |
| Refund mileage H. M. Skidmore | 31 26 | |
| TIDE LAND NOTES REDEEMED—Principal and Interest: | | |
| Panama Lumber & Shingle Company, Cert. No. 406 ..... $134 02 | | |
| Perry S. Ross, Cert. No. 197 ..... 22 65 | | |
| E. T. Harris, Cert. No. 317 ..... 115 40 | | |
| | 272 07 | |
| (See also "Tide Land Notes," page 90.) | | |
| TREASURER, STATE: | | |
| To close account for exchange of Normal School Series Bonds | 45 | |
| VETERINARY EXAMINERS, STATE BOARD OF | 1,905 00 | |
| WASHINTON STATE REFORMATORY: | | |
| Refund of Revolving Fund. General Fund warrant No. 292459 | 32 55 | |
| Refund mileage, Paul M. Laizure | 1 45 | |
| Refund by Bert Bartlett for expenses incurred | 151 84 | |
| Refund from State Penitentiary to Shattuck, Parole Officer, for expenses incurred in return of parole violator (See also "Sale of Public Property.") | 4 66 | |
| WEISER FARM: | | |
| Refund account overpayment for slaughtered cattle | 3 39 | |
| WENATCHEE VALLEY GAS & ELECTRIC COMPANY: | | |
| Annual fee for supporting wires on State bridge, Wenatchee | 50 00 | |
| TOTAL RECEIPTS | | $8,102,906 32 |
| GRAND TOTAL | | $9,448,289 40 |
| DISBURSEMENTS. | | |
| Warrants redeemed | $9,756,359 73 | |
| Interest on old outstanding warrants | 904 30 | |
| Transferred to Fisheries Fund according to Ch. 123, Laws 1919 | 2,140 28 | |
| Transferred to Agricultural Seed Revolving Fund according to Ch. 145, Laws 1919 | 290 10 | |
| Total disbursements | | $9,759,694 41 |
| *OVERDRAFT SEPTEMBER 30, 1920* | | $311,405 01 |

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## PRIVILEGE TAX—GENERAL FUND.

**Tax on EXPRESS and CAR companies operating in the State of Washington, as determined and certified by the State Tax Commissioner to the State Treasurer. Applies only to "intrastate" business.—80 W. 309.**

| EXPRESS COMPANIES | Year Ending March 31 | Amount of Tax Collected |
|---|---|---|
| American Express Company | 1919 | $1,566 92 |
| American Railway Express Company | 1919 | 56,108 72 |
| Great Northern Express Company | 1919 | 4,589 68 |
| Northern Express Company | 1919 | 8,814 90 |
| Wells Fargo & Company | 1919 | 1,371 91 |
| Western Express Company | 1919 | 1 91 |
| American Railway Express Company | 1920 | 89,551 39 |
| Total Express Companies | | $162,005 43 |

| CAR COMPANIES | Year Ending March 31 | Amount of Tax Collected |
|---|---|---|
| The Barrett Company | 1918 | $5 42 |
| The Streets Company | 1918 | 56 |
| Armour & Company | 1919 | 44 31 |
| Associated Oil Company | 1919 | 7 76 |
| American Cotton Oil Company | 1919 | 113 33 |
| Arms Palace Horse Car Company | 1919 | 5 18 |
| American Linseed Company | 1919 | 10 80 |
| Albers Brothers Milling Company | 1919 | 474 83 |
| 15% delinquent penalty | | 1 99 |
| The Barrett Company | 1919 | 2 00 |
| B. T. Babbit, Incorporated | 1919 | 1 78 |
| 15% delinquent penalty | | 27 |
| Cook & Swan, Incorporated | 1919 | 5 47 |
| DuPont de Nemours & Company | 1919 | 1 78 |
| Frye & Company | 1919 | 57 58 |
| Fleischmann Transportation Company | 1919 | 34 35 |
| Frisco Refrigerator Line | 1919 | 41 05 |
| General Electric Company | 1919 | 18 |
| L. C. Gillespie & Sons | 1919 | 64 49 |
| H. J. Heinz Company | 1919 | 5 17 |
| Menasha Woodenware Company | 1919 | 1 10 |
| Mather Stock Car Company | 1919 | 36 |
| Morrells Refrigerator Car Company | 1919 | 28 |
| Phoenix Cotton Oil Company | 1919 | 12 61 |
| Pennsylvania Tank Line | 1919 | 57 52 |
| Pacific Fruit Express Company | 1919 | 164 01 |
| Proctor & Gamble Transportation Company | 1919 | 991 83 |
| Philippine Vegetable Oil Company | 1919 | 46 30 |
| Rogers Brown Transportation Company | 1919 | 90 05 |
| Shell Company of California | 1919 | 15 02 |
| Standard Car Equipment Company | 1919 | 2 85 |
| Transit Company, Limited | 1919 | 2 68 |
| Taylor Lowenstein & Company | 1919 | 2 24 |
| The Texas Company | 1919 | 1 23 |
| True's Oil Company | 1919 | 12 78 |
| Union Oil Company | 1919 | 110 81 |
| Union Refrigerator Transit Company | 1919 | 35 00 |
| Union Tank Line Company | 1919 | 691 30 |
| Wilson Car Lines Company | 1919 | 3 20 |

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## Privilege Tax—General Fund—Continued.

| CAR COMPANIES | Year Ending March 31 | Amount of Tax Collected |
|---|---|---|
| Arms Palace Horse Car Company | 1920 | $2 60 |
| Armour Car Lines | 1920 | 83 12 |
| Albers Bros. Milling Company | 1920 | 265 70 |
| American Linseed Company | 1920 | 28 44 |
| American Cotton Oil Company | 1920 | 161 30 |
| Barrett Company, The | 1920 | 12 97 |
| California Dispatch Line | 1920 | 1 06 |
| Chicago, New York & Refrigerator Company | 1920 | 24 90 |
| Dupont de Nemours & Company | 1920 | 7 58 |
| Frye & Company | 1920 | 45 97 |
| Fleischmann Transportation Company, The | 1920 | 1 13 |
| General Electric Company | 1920 | 30 |
| Gillespie & Sons | 1920 | 93 67 |
| H. J. Heinz Company | 1920 | 11 81 |
| Kansas Oil Refining Company, The | 1920 | 11 62 |
| Menasha Woodenware Company | 1920 | 1 20 |
| Phoenix Cotton Oil Company | 1920 | 8 05 |
| Philippine Vegetable Oil Company | 1920 | 89 57 |
| Proctor & Gamble Transportation Company | 1920 | 574 47 |
| Pacific Fruit Express Company | 1920 | 135 78 |
| Puget Sound Mills & Timber Company | 1920 | 1 [illegible] |
| Pennsylvania Tank Line | 1920 | 5 17 |
| Peet Bros. Manufacturing Company | 1920 | 15 07 |
| Palmolive Company, The | 1920 | 18 58 |
| Rogers Brown Transportation Company | 1920 | 166 56 |
| Shell Company of California | 1920 | 24 34 |
| True's Oil Company | 1920 | 3 44 |
| Texas Company, The | 1920 | 29 |
| Union Oil Company of California | 1920 | 139 27 |
| Wilson Car Lines | 1920 | 3 49 |
| Total Car Companies | | $5,063 32 |

SUMMARY.

| | |
|---|---|
| Total Express Companies | $162,005 43 |
| Total Car Companies | 5,063 32 |
| TOTAL PRIVILEGE TAX FOR BIENNIUM (See General Fund, State Tax Comimssioner) | $167,068 75 |

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## MILITARY FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $183,587 49 |
| RECEIPTS. | | |
| FROM COUNTIES—STATE TAX: | | |
| Adams | $14,973 46 | |
| Asotin | 2,407 54 | |
| Benton | 8,374 56 | |
| Chelan | 10,552 58 | |
| Clallam | 7,309 30 | |
| Clarke | 10,988 47 | |
| Columbia | 5,726 65 | |
| Cowlitz | 7,831 95 | |
| Douglas | 7,419 93 | |
| Ferry | 1,793 29 | |
| Franklin | 8,501 76 | |
| Garfield | 3,766 00 | |
| Grant | 9,330 07 | |
| Grays Harbor | 21,459 47 | |
| Island | 1,109 45 | |
| Jefferson | 4,038 75 | |
| King | 149,415 51 | |
| Kitsap | 4,321 90 | |
| Kittitas | 13,264 63 | |
| Klickitat | 9,592 42 | |
| Lewis | 14,289 23 | |
| Lincoln | 16,518 74 | |
| Mason | 3,303 11 | |
| Okanogan | 5,713 06 | |
| Pacific | 8,597 89 | |
| Pend Oreille | 3,831 95 | |
| Pierce | 48,431 35 | |
| San Juan | 990 42 | |
| Skagit | 14,482 78 | |
| Skamania | 3,281 36 | |
| Snohomish | 24,785 28 | |
| Spokane | 70,471 13 | |
| Stevens | 7,738 55 | |
| Thurston | 9,032 60 | |
| Wahkiakum | 1,104 25 | |
| Walla Walla | 19,384 33 | |
| Whatcom | 17,973 19 | |
| Whitman | 29,548 16 | |
| Yakima | 21,144 98 | |
| Total Taxes | $622,750 05 | |
| AUDITOR, STATE: | | |
| Refund of quarterly allowance, Capt. F. E. Burrows | $69 94 | |
| ADJUTANT-GENERAL: | | |
| Proceeds delinquency courts | 575 00 | |
| Rental Aberdeen Armory | 25 00 | |
| Rental Bellingham Armory | 40 00 | |
| Rental Seattle Armony | 1,045 00 | |
| Rental Spokane Armory | 165 00 | |
| Rental Tacoma Armory | 275 00 | |
| Rental Yakima Armory | 795 00 | |
| To balance Revolving Fund, biennium 1917-1919 | 1,714 03 | |
| To close officers' account of National Guard of Washington, biennium 1917-1919 | 145 25 | |
| To balance officers' account Co. "A", 4th Infantry Battalion, National Guard, quarter ending June 30, 1919 | 32 80 | |
| For site at Murray, condemned portion of American Lake Army Post | 380 00 | |
| Sale of public property | 203 75 | |
| Refund mileage | 1 77 | |
| DEPOSIT INTEREST | 7,986 52 | |
| Total receipts other than State Tax | $13,604 06 | |
| TOTAL RECEIPTS | | $636,354 11 |
| GRAND TOTAL | | $819,941 60 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 344,715 38 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $475,226 22 |

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## PUBLIC HIGHWAY FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $556,720 64 |
| RECEIPTS. | | |
| FROM COUNTIES—STATE TAX: | | |
| Adams | $50,439 23 | |
| Asotin | 8,294 96 | |
| Benton | 28,134 79 | |
| Chelan | 35,584 01 | |
| Clallam | 24,134 72 | |
| Clarke | 37,001 51 | |
| Columbia | 19,687 31 | |
| Cowlitz | 26,167 43 | |
| Douglas | 24,887 11 | |
| Ferry | 6,093 59 | |
| Franklin | 27,643 89 | |
| Garfield | 12,391 10 | |
| Grant | 30,999 33 | |
| Grays Harbor | 72,084 10 | |
| Island | 3,704 86 | |
| Jefferson | 13,542 73 | |
| King | 498,154 56 | |
| Kitsap | 14,406 50 | |
| Kittitas | 44,031 30 | |
| Klickitat | 31,822 49 | |
| Lewis | 49,898 03 | |
| Lincoln | 54,835 08 | |
| Mason | 11,283 90 | |
| Okanogan | 19,265 28 | |
| Pacific | 29,621 72 | |
| Pend Oreille | 12,837 78 | |
| Pierce | 162,577 75 | |
| San Juan | 3,345 32 | |
| Skagit | 48,394 09 | |
| Skamania | 11,011 84 | |
| Snohomish | 83,471 67 | |
| Spokane | 234,535 89 | |
| Stevens | 25,884 05 | |
| Thurston | 30,126 56 | |
| Wahkiakum | 3,734 13 | |
| Walla Walla | 64,580 68 | |
| Whatcom | 60,264 92 | |
| Whitman | 98,747 39 | |
| Yakima | 71,066 46 | |
| Total State Tax | $2,084,583 06 | |
| FROM MISCELLANEOUS SOURCES: | | |
| Capital National Bank: | | |
| Refund on forged warrant No. 51269 | $74 81 | |
| Refund on forged warrant No. 54023 | 11 72 | |
| Deposit interest | 18,655 23 | |
| Federal government: | | |
| Reimbursement according to Chapter 10, Laws 1919 | 10,374 29 | |
| Highway Commissioner, State: | | |
| Partial judgment, State v. Dietrich | 50 00 | |
| Payment for logs, from National Park Highway | 20 00 | |
| State Auditor's Motor Vehicle Fund warrant No. 532, transfer | 6,978 22 | |
| State Auditor's Motor Vehicle Fund warrant No. 3680, transfer | 1,753 14 | |
| FROM FEDERAL GOVERNMENT: | | |
| (Reimbursements for advances on Post Roads.). | | |
| Project No. 2 | 10,702 82 | |
| Project No. 4 | 6,671 23 | |
| Project No. 5 | 36,798 37 | |
| Project No. 6 | 9,833 84 | |
| Project No. 7 | 34,976 63 | |
| Project No. 8 | 50,701 12 | |
| Project No. 9 | 18,750 00 | |
| Project No. 11 | 55,715 61 | |
| Project No. 12 | 6,216 62 | |
| Project No. 13 | 10,329 41 | |
| Project No. 14 | 27,247 60 | |
| Project No. 15 | 20,972 35 | |
| Project No. 16 | 77,485 89 | |

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## PERMANENT HIGHWAY FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $1,124,536 42 |
| RECEIPTS. | | |
| FROM COUNTIES—STATE TAX: | | |
| Adams | $72,907 42 | |
| Asotin | 11,769 39 | |
| Benton | 40,035 49 | |
| Chelan | 50,974 25 | |
| Clallam | 34,049 97 | |
| Clarke | 50,643 09 | |
| Columbia | 28,060 39 | |
| Cowlitz | 37,818 11 | |
| Douglas | 35,448 94 | |
| Ferry | 8,734 19 | |
| Franklin | 39,387 20 | |
| Garfield | 17,724 94 | |
| Grant | 44,073 42 | |
| Grays Harbor | 102,753 51 | |
| Island | 5,428 37 | |
| Jefferson | 19,374 17 | |
| King | 710,980 40 | |
| Kitsap | 20,399 88 | |
| Kittitas | 62,686 29 | |
| Klickitat | 45,496 71 | |
| Lewis | 71,872 17 | |
| Lincoln | 78,402 40 | |
| Mason | 16,015 60 | |
| Okanogan | 27,693 64 | |
| Pacific | 41,615 54 | |
| Pend Oreille | 18,289 12 | |
| Pierce | 231,300 52 | |
| San Juan | 5,896 46 | |
| Skagit | 68,899 49 | |
| Skamania | 15,648 67 | |
| Snohomish | 118,619 50 | |
| Spokane | 334,583 94 | |
| Stevens | 36,963 78 | |
| Thurston | 42,932 70 | |
| Wahkiakum | 5,343 54 | |
| Walla Walla | 92,119 27 | |
| Whatcom | 86,138 78 | |
| Whitman | 140,423 00 | |
| Yakima | 101,479 07 | |
| Total State Tax | $2,972,983 32 | |
| FROM COUNTIES—MOTOR VEHICLE FINES: | | |
| Adams | 42 50 | |
| Benton | 735 84 | |
| Chelan | 837 00 | |
| Clallam | 20 00 | |
| Clarke | 5,799 95 | |
| Columbia | 200 00 | |
| Cowlitz | 225 70 | |
| Franklin | 225 00 | |
| Garfield | 121 00 | |
| Grant | 35 00 | |
| Grays Harbor | 533 35 | |
| Island | 25 00 | |
| Jefferson | 42 63 | |
| King | 13,558 60 | |
| Kitsap | 1,043 44 | |
| Kittitas | 100 00 | |
| Klickitat | 445 00 | |
| Lewis | 2,385 80 | |
| Lincoln | 2,102 50 | |
| Okanogan | 158 00 | |
| Pacific | 261 50 | |
| Pend Oreille | 117 50 | |
| Pierce | 7,879 60 | |
| Skagit | 1,697 50 | |
| Snohomish | 4,795 45 | |
| Spokane | 18,311 86 | |
| Stevens | 90 00 | |

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## Permanent Highway Fund—Continued.

| | Amounts | Totals |
|---|---|---|
| FROM COUNTIES—MOTOR VEHICLE FINES (Continued): | | |
| Thurston | $2,595 10 | |
| Wahkiakum | 75 00 | |
| Walla Walla | 1,945 70 | |
| Whatcom | 1,331 15 | |
| Whitman | 2,490 50 | |
| Yakima | 3,070 00 | |
| Total Motor Vehicle Fines | $73,286 77 | |
| DEPOSIT INTEREST | 44,209 59 | |
| FEDERAL GOVERNMENT: (Reimbursement for advances on Post Roads.) | | |
| Project No. 3 | 5,427 89 | |
| Project No. 12 | 35,000 00 | |
| SECRETARY OF STATE: | | |
| Motor vehicle licenses. (See also General Fund.) | 41,391 25 | |
| *Transferred from Motor Vehicle Fund | 18,065 73 | |
| †Transferred from Public Highway Fund | 3,566 00 | |
| Total receipts other than State Tax. | $220,947 25 | |
| TOTAL RECEIPTS | | $3,193,930 55 |
| GRAND TOTAL | | $4,318,466 97 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 3,299,783 62 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $1,018,683 35 |

*Transferred according to Chapter 54, Laws 1919:
Island County ..... $12,901 69
San Juan County ..... 5,164 04
$18,065 73

†Transferred according to Chapter 104, Laws 1913 (1918 levy):
Island County ..... $1,912 00
San Juan County ..... 1,654 00
$3,566 00

## MOTOR VEHICLE FUND.

(Created by Ch. 59, Laws 1919.)

| | Amounts | Totals |
|---|---|---|
| RECEIPTS. | | |
| SECRETARY OF STATE | $5,088,679 63 | |
| DEPOSIT INTEREST | 13,672 69 | |
| MISCELLANEOUS SOURCES: | | |
| Auditor, State (Public Highway Fund warrant No. 58334—transfer) | 134 72 | |
| Secretary of State; sale of old automobile plates | 166 00 | |
| TOTAL RECEIPTS | | $5,102,653 04 |
| DISBURSEMENTS. | | |
| Warrants redeemed | $3,647,859 18 | |
| *Transferred to Permanent Highway Fund, according to Ch. 54, Laws 1919 | 18,065 73 | |
| TOTAL DISBURSEMENTS | | $3,665,924 91 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $1,436,728 13 |

* See note following Permanent Highway Fund, page 21.

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## UNIVERSITY FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $235,152 40 |
| RECEIPTS. | | |
| FROM COUNTIES—STATE TAX: | | |
| Adams | $36,689 16 | |
| Asotin | 6,031 76 | |
| Benton | 20,667 46 | |
| Chelan | 26,011 05 | |
| Clallam | 17,612 39 | |
| Clarke | 27,482 71 | |
| Columbia | 14,525 78 | |
| Cowlitz | 19,472 96 | |
| Douglas | 16,323 56 | |
| Ferry | 4,417 29 | |
| Franklin | 20,143 12 | |
| Garfield | 9,208 10 | |
| Grant | 22,786 22 | |
| Grays Harbor | 53,049 24 | |
| Island | 2,840 64 | |
| Jefferson | 9,931 99 | |
| King | 366,806 39 | |
| Kitsap | 10,520 36 | |
| Kittitas | 32,533 48 | |
| Klickitat | 23,780 35 | |
| Lewis | 36,824 64 | |
| Lincoln | 40,784 60 | |
| Mason | 8,219 12 | |
| Okanogan | 14,288 60 | |
| Pacific | 21,571 12 | |
| Pend Oreille | 9,473 53 | |
| Pierce | 119,202 73 | |
| San Juan | 2,454 90 | |
| Skagit | 35,668 53 | |
| Skamania | 7,873 52 | |
| Snohomish | 61,509 31 | |
| Spokane | 173,359 06 | |
| Stevens | 18,978 01 | |
| Thurston | 22,188 19 | |
| Wahkiakum | 2,772 52 | |
| Walla Walla | 47,805 08 | |
| Whatcom | 44,354 00 | |
| Whitman | 72,632 84 | |
| Yakima | 52,393 27 | |
| Total State Tax | $1,535,209 58 | |
| DEPOSIT INTEREST | 8,977 54 | |
| TOTAL RECEIPTS | | $1,544,187 12 |
| GRAND TOTAL | | $1,779,339 52 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 1,546,677 88 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $232,691 64 |

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## WASHINGTON STATE COLLEGE FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $99,062 29 |
| RECEIPTS. | | |
| FROM COUNTIES—STATE TAX: | | |
| Adams | $22,364 98 | |
| Asotin | 8,776 34 | |
| Benton | 12,606 83 | |
| Chelan | 15,743 83 | |
| Clallam | 10,752 41 | |
| Clarke | 16,681 75 | |
| Columbia | 8,904 53 | |
| Cowlitz | 11,871 35 | |
| Douglas | 11,157 65 | |
| Ferry | 2,686 92 | |
| Franklin | 12,313 58 | |
| Garfield | 5,583 76 | |
| Grant | 13,892 87 | |
| Grays Harbor | 32,236 86 | |
| Island | 1,623 44 | |
| Jefferson | 6,035 61 | |
| King | 223,360 53 | |
| Kitsap | 6,439 48 | |
| Kittitas | 19,773 71 | |
| Klickitat | 14,263 50 | |
| Lewis | 22,414 73 | |
| Lincoln | 24,846 09 | |
| Mason | 6,399 58 | |
| Okanogan | 8,690 87 | |
| Pacific | 13,063 36 | |
| Pend Oreille | 5,756 02 | |
| Pierce | 73,291 87 | |
| San Juan | 1,496 44 | |
| Skagit | 21,700 09 | |
| Skamania | 5,395 46 | |
| Snohomish | 37,527 64 | |
| Spokane | 105,547 39 | |
| Stevens | 11,556 12 | |
| Thurston | 13,485 46 | |
| Wahkiakum | 1,688 76 | |
| Walla Walla | 29,207 68 | |
| Whatcom | 27,000 62 | |
| Whitman | 44,194 39 | |
| Yakima | 31,894 13 | |
| Total State Tax | $937,228 06 | |
| DEPOSIT INTEREST | 3,739 47 | |
| TOTAL RECEIPTS | | $940,967 53 |
| GRAND TOTAL | | $1,040,029 84 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 903,111 97 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $136,917 87 |

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## BELLINGHAM NORMAL SCHOOL FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $14,923 47 |
| RECEIPTS. | | |
| FROM COUNTIES—STATE TAX: | | |
| Adams | $7,582 36 | |
| Asotin | 1,285 35 | |
| Benton | 4,177 22 | |
| Chelan | 5,348 48 | |
| Clallam | 3,715 28 | |
| Clarke | 5,561 80 | |
| Columbia | 2,924 30 | |
| Cowlitz | 4,001 04 | |
| Douglas | 3,818 20 | |
| Ferry | 908 94 | |
| Franklin | 4,182 75 | |
| Garfield | 1,953 45 | |
| Grant | 4,658 31 | |
| Grays Harbor | 10,870 68 | |
| Island | 582 25 | |
| Jefferson | 2,047 04 | |
| King | 75,345 68 | |
| Kitsap | 2,228 48 | |
| Kittitas | 6,651 70 | |
| Klickitat | 4,781 34 | |
| Lewis | 7,366 91 | |
| Lincoln | 8,986 85 | |
| Mason | 1,712 46 | |
| Okanogan | 2,854 31 | |
| Pacific | 4,357 75 | |
| Pend Oreille | 1,939 72 | |
| Pierce | 24,888 27 | |
| San Juan | 501 54 | |
| Skagit | 7,406 96 | |
| Skamania | 1,491 65 | |
| Snohomish | 12,551 70 | |
| Spokane | 35,715 29 | |
| Stevens | 3,887 58 | |
| Thurston | 4,493 69 | |
| Wahkiakum | 571 50 | |
| Walla Walla | 9,816 14 | |
| Whatcom | 9,091 14 | |
| Whitman | 14,916 77 | |
| Yakima | 10,811 59 | |
| Total State Tax | $315,836 42 | |
| DEPOSIT INTEREST | 849 98 | |
| TOTAL RECEIPTS | | $316,686 35 |
| GRAND TOTAL | | $331,609 82 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 253,865 56 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $77,744 26 |

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## CHENEY NORMAL SCHOOL FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $30,901 07 |
| **RECEIPTS.** | | |
| FROM COUNTIES—STATE TAX: | | |
| Adams | $6,431 22 | |
| Asotin | 1,094 21 | |
| Benton | 3,622 89 | |
| Chelan | 4,598 39 | |
| Clallam | 3,185 41 | |
| Clarke | 4,651 08 | |
| Columbia | 2,545 46 | |
| Cowlitz | 3,433 88 | |
| Douglas | 3,383 88 | |
| Ferry | 781 98 | |
| Franklin | 3,576 99 | |
| Garfield | 1,658 88 | |
| Grant | 3,928 31 | |
| Grays Harbor | 9,312 56 | |
| Island | 482 20 | |
| Jefferson | 1,760 25 | |
| King | 64,451 22 | |
| Kitsap | 1,936 32 | |
| Kittitas | 5,728 15 | |
| Klickitat | 4,177 49 | |
| Lewis | 6,159 72 | |
| Lincoln | 6,744 22 | |
| Mason | 1,462 55 | |
| Okanogan | 2,489 41 | |
| Pacific | 3,732 37 | |
| Pend Oreille | 1,661 39 | |
| Pierce | 21,298 43 | |
| San Juan | 430 61 | |
| Skagit | 6,367 05 | |
| Skamania | 1,491 65 | |
| Snohomish | 10,769 45 | |
| Spokane | 30,541 88 | |
| Stevens | 3,332 88 | |
| Thurston | 3,892 06 | |
| Wahkiakum | 457 49 | |
| Walla Walla | 8,896 30 | |
| Whatcom | 7,782 42 | |
| Whitman | 12,764 64 | |
| Yakima | 9,201 38 | |
| Total State Tax | $269,711 12 | |
| DEPOSIT INTEREST | 879 17 | |
| STATE AUDITOR: General Fund warrant No. 365942—transfer | 8,400 00 | |
| TOTAL RECEIPTS | | $278,990 29 |
| GRAND TOTAL | | $309,891 36 |
| **DISBURSEMENTS.** | | |
| Warrants redeemed | | 304,985 27 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $4,906 09 |

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## ELLENSBURG NORMAL SCHOOL FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $8,733 29 |
| **RECEIPTS.** | | |
| FROM COUNTIES—STATE TAX: | | |
| Adams | $5,291 08 | |
| Asotin | 902 99 | |
| Benton | 3,114 49 | |
| Chelan | 3,813 17 | |
| Clallam | 2,672 88 | |
| Clarke | 3,896 76 | |
| Columbia | 2,030 41 | |
| Cowlitz | 2,835 34 | |
| Douglas | 2,731 36 | |
| Ferry | 651 53 | |
| Franklin | 2,982 15 | |
| Garfield | 1,282 86 | |
| Grant | 3,292 95 | |
| Grays Harbor | 7,732 53 | |
| Island | 376 72 | |
| Jefferson | 1,444 84 | |
| King | 53,569 50 | |
| Kitsap | 1,612 79 | |
| Kittitas | 4,750 86 | |
| Klickitat | 3,434 16 | |
| Lewis | 5,067 46 | |
| Lincoln | 6,002 97 | |
| Mason | 1,214 92 | |
| Okanogan | 1,964 12 | |
| Pacific | 3,133 26 | |
| Pend Oreille | 1,377 06 | |
| Pierce | 17,717 58 | |
| San Juan | 349 94 | |
| Skagit | 5,322 43 | |
| Skamania | 1,160 37 | |
| Snohomish | 9,082 53 | |
| Spokane | 25,451 46 | |
| Stevens | 2,767 30 | |
| Thurston | 3,196 49 | |
| Wahkiakum | 377 72 | |
| Walla Walla | 6,931 47 | |
| Whatcom | 6,467 09 | |
| Whitman | 10,600 45 | |
| Yakima | 7,660 66 | |
| Total State Tax | $224,284 60 | |
| DEPOSIT INTEREST | 422 68 | |
| TOTAL RECEIPTS | | $224,707 28 |
| GRAND TOTAL | | $233,440 57 |
| **DISBURSEMENTS.** | | |
| Warrants redeemed | | 203,001 93 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $30,438 64 |

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## RECLAMATION REVOLVING FUND.

(Created by Ch. 158, Laws 1919.)

| | Amounts | Totals |
|---|---|---|
| **RECEIPTS.** | | |
| FROM COUNTIES—STATE TAX: | | |
| Adams | $9,914 22 | |
| Asotin | 1,555 83 | |
| Benton | 5,688 30 | |
| Chelan | 6,894 67 | |
| Clallam | 4,701 96 | |
| Clarke | 7,613 22 | |
| Columbia | 3,949 70 | |
| Cowlitz | 5,959 89 | |
| Douglas | 4,312 50 | |
| Ferry | 1,225 32 | |
| Franklin | 4,912 26 | |
| Garfield | 2,778 54 | |
| Grant | 6,061 42 | |
| Grays Harbor | 15,769 33 | |
| Island | 805 63 | |
| Jefferson | 2,770 44 | |
| King | 100,970 84 | |
| Kitsap | 2,921 44 | |
| Kittitas | 9,483 33 | |
| Klickitat | 6,457 28 | |
| Lewis | 11,109 51 | |
| Lincoln | 11,303 52 | |
| Mason | 2,414 20 | |
| Okanogan | 3,718 00 | |
| Pacific | 6,448 10 | |
| Pend Oreille | 2,615 80 | |
| Pierce | 35,130 36 | |
| San Juan | 667 94 | |
| Skagit | 10,314 00 | |
| Skamania | 2,244 57 | |
| Snohomish | 17,698 71 | |
| Spokane | 47,965 25 | |
| Stevens | 5,200 63 | |
| Thurston | 6,436 68 | |
| Wahkiakum | 823 56 | |
| Walla Walla | 13,821 87 | |
| Whatcom | 12,752 10 | |
| Whitman | 19,900 35 | |
| Yakima | 14,273 38 | |
| Total State Tax | $429,594 15 | |
| AUDITOR, STATE: | | |
| Transfer according to Chapter 158, Laws 1919 | 100,000 00 | |
| DEPOSIT INTEREST | 983 78 | |
| RECLAMATION BOARD: | | |
| Return of Revolving Fund, H. R. Bolton | 1,000 00 | |
| Sale of State property | 656 10 | |
| TOTAL RECEIPTS | | $532,234 03 |
| **DISBURSEMENTS.** | | |
| Warrants redeemed | | 208,884 09 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $323,349 94 |

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## ACCIDENT FUND.

| | | Amounts | Totals |
|---|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | | $442,399 64 |
| RECEIPTS. | | | |
| INDUSTRIAL INSURANCE COMMISSION | | $5,499,281 50 | |
| INTEREST ON BONDS OWNED BY ACCIDENT FUND: | | | |
| United States— | | | |
| Liberty Loan Bonds | | 41,617 95 | |
| United States Certificates of Indebtedness | | 8,965 80 | |
| State— | | | |
| Capitol Building Fund Bonds | | 22,233 75 | |
| Counties and School Districts— | | | |
| Asotin | | 1,600 00 | |
| Clallam | | 3,350 00 | |
| Clarke | | 26,575 00 | |
| Cowlitz | | 2,400 00 | |
| Grays Harbor | | 18,100 00 | |
| King | | 56,353 75 | |
| Okanogan | | 2,330 00 | |
| Pacific | | 6,750 00 | |
| Pend Oreille | | 1,850 00 | |
| Snohomish | | 41,220 00 | |
| Spokane | | 1,325 00 | |
| Thurston | | 8,431 25 | |
| Whatcom | | 850 00 | |
| Whitman | | 990 00 | |
| Yakima | | 1,800 00 | |
| Total interest from counties and school districts | | $173,925 00 | |
| Municipal— | | | |
| Bellingham | | $6,500 00 | |
| Centralia | | 7,500 00 | |
| Elma | | 474 00 | |
| Oroville | | 1,020 00 | |
| Seattle | | 14,250 00 | |
| Waitsburg | | 4,925 00 | |
| Walla Walla | | 15,640 00 | |
| Wenatchee | | 4,675 00 | |
| White Salmon | | 1,080 00 | |
| Total interest from municipalities | | $56,064 00 | |
| Total interest on all bonds | | $302,806 50 | |
| BONDS REDEEMED: | | | |
| United States— | | | |
| United States Certificates of Indebtedness | | $1,000,000 00 | |
| State— | | | |
| Capitol Building Fund Bonds | | 114,000 00 | |
| County and School District— | | | |
| County— | School District | | |
| Clallam | 7 | 2,000 00 | |
| Cowlitz | 36 | 4,000 00 | |
| Grays Harbor County Road Bonds | ... | 20,000 00 | |
| King | 161 | 1,500 00 | |
| King—Port of Seattle Bonds: | | | |
| Central Waterfront Improvement | ... | 5,000 00 | |
| East Waterway Improvement | ... | 6,000 00 | |
| Lake Washington Improvement | ... | 3,000 00 | |
| Smith's Cove Improvement | ... | 11,000 00 | |
| Okanogan | 17 | 2,800 00 | |
| Pend Oreille | 2 | 2,000 00 | |
| Snohomish County Road Bonds | ... | 205,000 00 | |
| Spokane | 40 | 3,500 00 | |
| Spokane | 88 | 2,000 00 | |
| Thurston County Road Bonds | ... | 46,000 00 | |
| Whatcom | 82 | 5,000 00 | |
| Whitman | 1 | 3,000 00 | |
| Yakima | 14 | 2,000 00 | |
| Yakima | 96 | 2,000 00 | |
| Total county and school district bonds | | $325,800 00 | |

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## Accident Fund—Continued.

| | Amounts | Totals |
|---|---|---|
| BONDS REDEEMED (Continued): | | |
| Municipal— | | |
| Elma | $3,800 00 | |
| Waitsburg | 2,000 00 | |
| White Salmon | 1,000 00 | |
| Total municipal bonds | $6,800 00 | |
| Total all bonds redeemed | $1,446,600 00 | |
| CAPITAL NATIONAL BANK: | | |
| Cash returned on oversubscription to Victory Loan bonds | 20,000 00 | |
| 2% deposit interest on $90,000 00 advanced on Victory bond subscription | 118 15 | |
| DEPOSIT INTEREST | 26,715 22 | |
| MISCELLANEOUS SOURCES: | | |
| Capital National Bank— | | |
| Cash returned on forged warrants | 597 85 | |
| Industrial Insurance Commission: | | |
| Refunds account overpayment on claims | 2,634 92 | |
| TOTAL RECEIPTS | | $7,298,754 14 |
| GRAND TOTAL | | $7,741,153 78 |
| DISBURSEMENTS. | | |
| WARRANTS REDEEMED: | | |
| For actual disbursements | $2,330,614 23 | |
| For bond investment | 4,338,750 00 | |
| TOTAL DISBURSEMENTS | | 6,669,364 23 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $1,071,789 55 |

Note: Statement of bonds owned by Accident Fund on pages 111 and 112.

## MEDICAL AID FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $165,420 85 |
| RECEIPTS. | | |
| INDUSTRIAL INSURANCE COMMISSION: | | |
| Assessments | $600,089 53 | |
| Refunds account overpayment on claims | 207 19 | |
| DEPOSIT INTEREST | 7,196 94 | |
| TOTAL RECEIPTS | | $607,493 66 |
| GRAND TOTAL | | $772,914 51 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 588,153 17 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $184,761 34 |

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## FISHERIES FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $21,264 71 |
| RECEIPTS. | | |
| FROM COUNTIES—FINES: | | |
| Clallam | $170 00 | |
| Clarke | 445 00 | |
| Cowlitz | 734 50 | |
| Grays Harbor | 80 00 | |
| Island | 486 50 | |
| Jefferson | 200 00 | |
| King | 1,626 00 | |
| Kitsap | 259 10 | |
| Mason | 405 00 | |
| Okanogan | 10 00 | |
| Pacific | 5,475 50 | |
| Pierce | 467 00 | |
| San Juan | 800 00 | |
| Skagit | 675 00 | |
| Skamania | 125 00 | |
| Snohomish | 60 25 | |
| Wahkiakum | 2,320 00 | |
| Whatcom | 783 50 | |
| Yakima | 75 | |
| Total fines from counties | $15,123 10 | |
| ATTORNEY GENERAL: | | |
| Judgment State v. Great Northern Railway Company (see Sec. 2, Ch. 128, Laws 1919) | 2,562 50 | |
| FISH COMMISSIONER, STATE: | | |
| Receipts | 214.119 17 | |
| Reimbursement to Fisheries Fund for expenses incurred in care of confiscated Japanese boats and nets | 310 00 | |
| Proceeds sale of automobile | 75 00 | |
| DEPOSIT INTEREST | 1,088 97 | |
| Transferred from General Fund in accordance with Ch. 123, L. 1919 | 2,140 28 | |
| TOTAL RECEIPTS | | $235,369 02 |
| GRAND TOTAL | | $256,633 13 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 235,986 06 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $20,647 07 |

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## STATE GAME FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $26,495 87 |
| RECEIPTS. | | |
| FROM COUNTIES: | | |
| Adams | $1,142 20 | |
| Asotin | 667 00 | |
| Benton | 723 30 | |
| Chelan | 2,633 10 | |
| Clallam | 1,010 20 | |
| Clarke | 2,145 60 | |
| Columbia | 757 65 | |
| Cowlitz | 1,220 50 | |
| Douglas | 466 40 | |
| Ferry | 398 64 | |
| Franklin | 760 00 | |
| Garfield | 601 05 | |
| Grant | 548 00 | |
| Grays Harbor | 3,831 84 | |
| Island | 162 60 | |
| Jefferson | 525 40 | |
| King | 44,754 90 | |
| Kitsap | 3,792 30 | |
| Kittitas | 1,359 10 | |
| Klickitat | 601 20 | |
| Lewis | 5,372 03 | |
| Lincoln | 2,501 60 | |
| Mason | 1,008 59 | |
| Okanogan | 909 40 | |
| Pacific | 1,045 30 | |
| Pend Oreille | 871 45 | |
| Pierce | 19,090 05 | |
| San Juan | 222 30 | |
| Skagit | 2,907 25 | |
| Skamania | 606 90 | |
| Snohomish | 5,319 53 | |
| Spokane | 6,779 10 | |
| Stevens | 1,828 95 | |
| Thurston | 4,160 24 | |
| Wahkiakum | 150 10 | |
| Walla Walla | 1,951 50 | |
| Whatcom | 2,532 90 | |
| Whitman | 1,570 00 | |
| Yakima | 3,744 46 | |
| Total from counties | $130,692 63 | |
| DEPOSIT INTEREST | 1,146 19 | |
| GAME WARDEN, STATE | 301 00 | |
| TOTAL RECEIPTS | | $132,139 82 |
| GRAND TOTAL | | $158,635 69 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 82,413 28 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $76,222 41 |

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## STATE OYSTER RESERVE FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $508 77 |
| RECEIPTS. | | |
| COMMISSIONER OF PUBLIC LANDS | $8,551 30 | |
| *COMMISSIONER OF PUBLIC LANDS (Secretary of State Oyster Commission) | 374 85 | |
| DEPOSIT INTEREST | 83 20 | |
| FISH COMMISSIONER, STATE | 13,284 25 | |
| TOTAL RECEIPTS | | $17,293 60 |
| GRAND TOTAL | | $17,797 37 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 10,459 30 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $7,338 07 |

* Fees credited to General Fund, $2.00.

## UNIVERSITY OF WASHINGTON BUILDING FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $59,374 61 |
| RECEIPTS. | | |
| UNIVERSITY OF WASHINGTON: | | |
| Matriculation and tuition fees | $165,757 78 | |
| Rental old site | 90,167 78 | |
| DEPOSIT INTEREST | 3,954 73 | |
| TOTAL RECEIPTS | | $259,880 29 |
| GRAND TOTAL | | $319,254 90 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 13,122 11 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $306,133 79 |

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## HARBOR IMPROVEMENT FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $12,656 23 |
| RECEIPTS. | | |
| FROM COMMISSIONER OF PUBLIC LANDS: | | |
| *75% of leases of tide lands and harbor area, viz.: | | |
| Pearson Port District (all of Kitsap County except Bremerton) | $434 97 | |
| Port of Grays Harbor | 3,828 14 | |
| Port of Seattle (all of King County) | 10,227 91 | |
| Clallam County | 5,054 91 | |
| Clarke County | 16 80 | |
| Cowlitz County | 9 18 | |
| Island County | 480 00 | |
| Jefferson County | 1,499 29 | |
| Mason County | 591 51 | |
| Pacific County | 841 01 | |
| Pierce County | 9,583 93 | |
| San Juan County | 11 66 | |
| Skagit County | 1,244 64 | |
| Snohomish County | 1,067 17 | |
| Thurston County | 2,874 51 | |
| Whatcom County | 1,161 26 | |
| Total from Commissioner of Public Lands | $38,926 80 | |
| FROM PORT DISTRICTS DIRECT: | | |
| *75% of leases of tide lands, harbor area and waterways, viz.: | | |
| Port of Bremerton (Bremerton only) | $56 25 | |
| Port of Grays Harbor | 6 75 | |
| Port of Seattle (all of King County) | 16,691 39 | |
| Total from Port Districts direct | $16,754 39 | |
| TOTAL RECEIPTS | | $55,681 28 |
| GRAND TOTAL | | $68,337 51 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 58,575 55 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $9,761 96 |

* 25% paid into General Fund.



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## PERMANENT SCHOOL FUND.

| | | Amounts | Totals |
|---|---|---|---|
| **BALANCE CASH ON HAND OCTOBER 1, 1918** | | | $116,458 45 |
| **RECEIPTS.** | | | |
| **BONDS REDEEMED:** | | | |
| United States: | | | |
| U. S. Certificates of Indebtedness | | $750,000 00 | |
| County and School District Bonds: | | | |
| County. | School District. | | |
| Adams | 1 | 11,000 00 | |
| Adams | 15 | 8,000 00 | |
| Adams | 23 | 5,000 00 | |
| Adams | 37 | 3,000 00 | |
| Asotin | 25 | 8,000 00 | |
| Asotin County Bridge Bonds | .. | 3,000 00 | |
| Benton | 6 | 6,000 00 | |
| Benton | 13 | 5,000 00 | |
| Benton | 16 | 8,000 00 | |
| Benton | 32 | 2,000 00 | |
| Chelan | 1 | 4,000 00 | |
| Chelan | 2 | 1,000 00 | |
| Chelan | 5 | 2,950 00 | |
| Chelan | 29 | 600 00 | |
| Chelan | 34 | 2,000 00 | |
| Chelan | 43 | 500 00 | |
| Chelan | 46 | 10,000 00 | |
| Chelan | 49 | 4,000 00 | |
| Chelan | 56 | 6,000 00 | |
| Chelan | 65 | 600 00 | |
| Chelan | 102 | 1,000 00 | |
| Clallam | 301 | 500 00 | |
| Clarke | 1 | 2,000 00 | |
| Clarke | 6 | 15,475 00 | |
| Clarke | 58 | 2,000 00 | |
| Columbia | 2 | 6,000 00 | |
| Cowlitz | 18 | 3,000 00 | |
| Cowlitz | 102 | 3,000 00 | |
| Cowlitz | 106 | 500 00 | |
| Douglas | 43 | 2,000 00 | |
| Douglas | 103 | 1,000 00 | |
| Douglas | 105 | 3,000 00 | |
| Ferry | 1 | 1,000 00 | |
| Ferry | 6 | 1,500 00 | |
| Ferry | 11 | 500 00 | |
| Franklin | 1 | 13,000 00 | |
| Franklin | 11 | 2,000 00 | |
| Garfield | 11 | 3,750 00 | |
| Grant | 6 | 14,000 00 | |
| Grant | 9 | 1,000 00 | |
| Grays Harbor | 4 | 500 00 | |
| Grays Harbor | 5 | 8,000 00 | |
| Grays Harbor | 9 | 1,000 00 | |
| Grays Harbor | 41 | 500 00 | |
| Grays Harbor | 106 | 1,000 00 | |
| Grays Harbor | 108 | 5,275 75 | |
| Island | 2 | 1,000 00 | |
| Island | 201 | 1,000 00 | |
| Jefferson | 1 | 9,000 00 | |
| Jefferson | 40 | 3,000 00 | |
| King | 1 | 114,000 00 | |
| King | 3 | 3,000 00 | |
| King | 46 | 2,500 00 | |
| King | 51 | 4,000 00 | |
| King | 66 | 500 00 | |
| King | 71 | 8,500 00 | |
| King | 133 | 13,000 00 | |
| King | 144 | 7,000 00 | |
| King | 154 | 5,000 00 | |
| King | 162 | 10,000 00 | |
| King | 173 | 3,000 00 | |
| King | 174 | 2,000 00 | |
| King | 175 | 1,500 00 | |
| King | 176 | 500 00 | |

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## Permanent School Fund—Continued.

| | | | Amounts | Totals |
|---|---|---|---|---|
| BONDS REDEEMED (Continued): | | | | |
| County and School District Bonds: | | | | |
| County. | | School District | | |
| King | | 179 | $3,000 00 | |
| King | | 181 | 1,500 00 | |
| King | | 182 | 1,500 00 | |
| King | | 185 | 5,000 00 | |
| King | Union High | "J" | 1,000 00 | |
| King | Union High | "O" | 1,000 00 | |
| Kitsap | | 10 | 2,000 00 | |
| Kitsap | | 11 | 250 00 | |
| Kitsap | | 33 | 400 00 | |
| Kitsap | | 40 | 400 00 | |
| Kitsap | | 50 | 440 00 | |
| Kitsap | | 54 | 800 00 | |
| Kittitas | | 3 | 12,000 00 | |
| Klickitat | | 66 | 1,500 00 | |
| Klickitat | | 70 | 3,000 00 | |
| Lewis | | 3 | 20,000 00 | |
| Lewis | | 9 | 8,000 00 | |
| Lewis | | 14 | 4,000 00 | |
| Lewis | | 208 | 1,500 00 | |
| Lewis | | 209 | 2,500 00 | |
| Lewis | | 211 | 6,500 00 | |
| Lincoln | | 6 | 4,000 00 | |
| Lincoln | | 10 | 5,000 00 | |
| Lincoln | | 31 | 2,000 00 | |
| Lincoln | | 72 | 5,000 00 | |
| Lincoln | | 79 | 200 00 | |
| Mason | | 1 | 3,000 00 | |
| Mason | | 51 | 750 00 | |
| Mason | | 300 | 1,000 00 | |
| Okanogan | | 11 | 200 00 | |
| Okanogan | | 19 | 5,300 00 | |
| Okanogan | | 26 | 400 00 | |
| Okanogan | | 37 | 3,000 00 | |
| Okanogan | | 55 | 250 00 | |
| Okanogan | | 72 | 250 00 | |
| Pacific | | 14 | 7,000 00 | |
| Pacific | | 25 | 3,000 00 | |
| Pacific | | 27 | 1,000 00 | |
| Pacific | | 32 | 3,000 00 | |
| Pacific | | 36 | 12,000 00 | |
| Pacific County Funding Bonds | | .. | 10,000 00 | |
| Pend Oreille | | 1 | 1,000 00 | |
| Pend Oreille | | 5 | 1,500 00 | |
| Pierce | | 1 | 2,000 00 | |
| Pierce | | 3 | 2,000 00 | |
| Pierce | | 9 | 1,000 00 | |
| Pierce | | 10 | 20,000 00 | |
| Pierce | | 11 | 500 00 | |
| Pierce | | 18 | 500 00 | |
| Pierce | | 46 | 3,000 00 | |
| Pierce | | 73 | 15,000 00 | |
| Pierce | | 83 | 4,000 00 | |
| Pierce | | 88 | 5,000 00 | |
| Pierce | | 306 | 6,000 00 | |
| Pierce County Army Post Bonds | | .. | 130,000 00 | |
| San Juan | | 5 | 500 00 | |
| San Juan | | 9 | 1,000 00 | |
| San Juan | | 17 | 250 00 | |
| Skagit | | 2 | 550 00 | |
| Skagit | Union High | 3 | 5,000 00 | |
| Skagit | Union High | 4 | 2,000 00 | |
| Skagit | | 47 | 2,000 00 | |
| Skagit | | 74 | 2,000 00 | |
| Skagit County Refunding Bonds | | .. | 35,000 00 | |
| Skamania | | 2 | 1,000 00 | |
| Skamania | | 3 | 1,000 00 | |
| Skamania | | 8 | 1,000 00 | |
| Skamania | | 24 | 1,000 00 | |
| Snohomish | | 2 | 3,000 00 | |
| Snohomish | | 5 | 500 00 | |
| Snohomish | | 15 | 5,000 00 | |
| Snohomish | | 21 | 2,000 00 | |

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## Permanent School Fund—Continued.

| | | Amounts | Totals |
|---|---|---|---|
| **BONDS REDEEMED (Continued):** | | | |
| **County and School District Bonds:** | | | |
| County. | School District. | | |
| Snohomish (Series E) | 24 | $13,000 00 | |
| Snohomish (Series F) | 24 | 10,000 00 | |
| Snohomish (Series G) | 24 | 4,000 00 | |
| Snohomish (Series H) | 24 | 25,000 00 | |
| Snohomish (Series I) | 24 | 30,000 00 | |
| Snohomish | 26 | 500 00 | |
| Snohomish | 30 | 2,000 00 | |
| Snohomish | 42 | 2,000 00 | |
| Snohomish | 57 | 2,000 00 | |
| Snohomish | 89 | 2,000 00 | |
| Snohomish | 99 | 5,000 00 | |
| Snohomish | 100 | 800 00 | |
| Snohomish Union High | 103 | 11,000 00 | |
| Snohomish | 305 | 500 00 | |
| Snohomish | 306 | 1,500 00 | |
| Snohomish | 308 | 2,500 00 | |
| Snohomish County Refunding Bonds | .. | 10,000 00 | |
| Spokane | 10 | 3,000 00 | |
| Spokane | 20 | 8,000 00 | |
| Spokane | 21 | 4,000 00 | |
| Spokane | 78 | 1,000 00 | |
| Spokane | 102 | 4,000 00 | |
| Spokane | 143 | 3,000 00 | |
| Stevens Union High | 2 | 5,000 00 | |
| Stevens Union High | 3 | 6,000 00 | |
| Stevens | 39 | 2,000 00 | |
| Stevens | 42 | 1,000 00 | |
| Stevens | 52 | 1,000 00 | |
| Stevens | 154 | 500 00 | |
| Stevens | 159 | 2,000 00 | |
| Thurston | 1 | 20,000 00 | |
| Thurston | 10 | 1,000 00 | |
| Thurston | 19 | 1,500 00 | |
| Thurston | 41 | 1,500 00 | |
| Thurston | 301 | 1,000 00 | |
| Walla Walla | 17 | 5,000 00 | |
| Walla Walla | 32 | 2,000 00 | |
| Whatcom | 4 | 5,000 00 | |
| Whatcom | 44 | 500 00 | |
| Whatcom | 58 | 1,500 00 | |
| Whatcom | 75 | 600 00 | |
| Whatcom | 81 | 14,000 00 | |
| Whatcom | 92 | 1,000 00 | |
| Whatcom | 303 | 2,000 00 | |
| Whatcom | 308 | 2,000 00 | |
| Whitman | 1 | 1,000 00 | |
| Whitman | 7 | 500 00 | |
| Whitman | 9 | 2,500 00 | |
| Whitman | 24 | 3,000 00 | |
| Whitman | 45 | 4,500 00 | |
| Whitman | 50 | 2,500 00 | |
| Whitman | 61 | 4,500 00 | |
| Whitman | 68 | 1,000 00 | |
| Whitman | 74 | 6,000 00 | |
| Whitman | 82 | 1,500 00 | |
| Whitman | 104 | 2,000 00 | |
| Whitman | 113 | 2,000 00 | |
| Whitman | 126 | 1,000 00 | |
| Whitman | 128 | 2,500 00 | |
| Whitman | 130 | 2,000 00 | |
| Whitman | 169 | 1,000 00 | |
| Whitman | 180 | 3,000 00 | |
| Yakima | 6 | 1,000 00 | |
| Yakima | 7 | 32,000 00 | |
| Yakima | 9 | 600 00 | |
| Yakima | 10 | 2,000 00 | |
| Yakima | 26 | 1,000 00 | |
| Yakima | 28 | 2,000 00 | |
| Yakima | 29 | 500 00 | |
| Yakima | 35 | 250 00 | |

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## Permanent School Fund—Continued.

| | Amounts | Totals |
|---|---|---|
| **BONDS REDEEMED (Continued):** | | |
| County and School District Bonds: | | |
| County. School District. | | |
| Yakima ..... 36 | $2,000 00 | |
| Yakima ..... 39 | 12,000 00 | |
| Yakima ..... 49 | 8,000 00 | |
| Yakima ..... 50 | 4,000 00 | |
| Yakima ..... 54 | 5,000 00 | |
| Yakima ..... 57 | 3,000 00 | |
| Yakima ..... 80 | 500 00 | |
| Yakima ..... 81 | 1,000 00 | |
| Yakima ..... 86 | 500 00 | |
| Yakima ..... 87 | 1,000 00 | |
| Yakima ..... 89 | 6,000 00 | |
| Yakima ..... 94 | 1,000 00 | |
| Yakima ..... 97 | 400 00 | |
| Yakima ..... 104 | 200 00 | |
| Total county and school district bonds ..... | $1,113,440 75 | |
| Municipal: | | |
| Chehalis ..... | $2,000 00 | |
| Clarkston ..... | 800 00 | |
| Davenport ..... | 2,000 00 | |
| Hoquiam ..... | 20,000 00 | |
| Ilwaco ..... | 1,000 00 | |
| Mabton ..... | 2,000 00 | |
| Oakville ..... | 2,000 00 | |
| Odessa ..... | 2,500 00 | |
| Olympia ..... | 15,000 00 | |
| Omak ..... | 2,000 00 | |
| Pomeroy ..... | 7,000 00 | |
| Port Orchard ..... | 1,500 00 | |
| Puyallup ..... | 8,000 00 | |
| Quincy ..... | 1,000 00 | |
| Renton ..... | 12,000 00 | |
| Seattle (M. L. P.—Series A) ..... | 150,000 00 | |
| Shelton ..... | 4,000 00 | |
| Sunnyside ..... | 3,000 00 | |
| Tacoma (Hard Surface Road) ..... | 16,000 00 | |
| Waitsburg ..... | 2,000 00 | |
| Walla Walla ..... | 34,000 00 | |
| Yacolt ..... | 3,800 00 | |
| Total municipal bonds ..... | $291,600 00 | |
| Total all bonds redeemed ..... | $2,155,040 75 | |
| **COMMISSIONER OF PUBLIC LANDS** ..... | $1,705,985 29 | |
| **U. S. TREASURY DEPARTMENT, 5% SALE GOVERNMENT LANDS** | 3,166 99 | |
| **PAYMENTS ON ESCHEATED PROPERTY:** | | |
| Mary S. Evans: Principal and interest due the Permanent School Fund from note belonging to escheated estate of Chas. A. Borgason ..... | 1,996 42 | |
| **ESCHEATED ESTATES, FROM STATE TAX COMMISSIONER:** | | |
| Henry Zum Brook ..... | 384 39 | |
| *Charles T. Warren ..... | 686 91 | |
| Jerry Sullivan ..... | 238 09 | |
| Louis Olson ..... | 470 92 | |
| Michael McDonough ..... | 467 00 | |
| Andrew Hume ..... | 60 25 | |
| Chris Peterson ..... | 227 50 | |
| Nick D. Davis ..... | 39 85 | |
| John Washo ..... | 13 50 | |
| William Smith ..... | 88 67 | |
| H. C. Browne ..... | 628 93 | |
| Henry Martin ..... | 255 17 | |
| Catherine Ritchey ..... | 1,279 89 | |
| Z. M. Stucker ..... | 37 09 | |
| Pat Fagan ..... | 271 63 | |
| John W. Moore ..... | 16 12 | |

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## Permanent School Fund—Continued.

| | Amounts | Totals |
|---|---|---|
| ESCHEATED ESTATES (Continued): | | |
| Ole Elliasen | $1,880 29 | |
| Louis Reinhard | 66 70 | |
| John Oltman | 1,211 83 | |
| Robert Duncan | 206 17 | |
| C. C. Pryor | 1 85 | |
| Steven Rego | 31 05 | |
| John Day | 98 82 | |
| *John Scott | 94 55 | |
| Virginia S. Dawley | 16,396 84 | |
| William Inch | 79 68 | |
| August Kuuth | 194 40 | |
| Henry Stenborg | 1,325 86 | |
| Frank Jacobson | 81 66 | |
| M. Donovan | 1,063 24 | |
| John G. Gustard | 152 79 | |
| Ellen Newman | 82 00 | |
| Julius Parks | 35 22 | |
| Nels Palmquist | 45 69 | |
| *W. H. Johnson | 564 79 | |
| G. Larson | 83 08 | |
| Thomas Brewington | 11 09 | |
| *P. O. Wilson | 1,530 85 | |
| William Scherb | 173 48 | |
| Frank Marshall | 999 50 | |
| Paul Beaudette | 49 89 | |
| Lorenz Poprask | 4,129 09 | |
| Thomas Cooley | 254 40 | |
| Henry McClelland | 361 80 | |
| Charles A. Settler | 1,884 55 | |
| William Rabeneck | 806 14 | |
| *William T. H. Shaw | 306 52 | |
| Gus Lilliestrom | 61 10 | |
| Henry W. Boskin | 1,597 07 | |
| Charles Vanier | 315 09 | |
| Carl A. Wikman | 479 81 | |
| Alzina Stephens | 7 06 | |
| Charles Carlson | 103 94 | |
| Ole Quam | 518 56 | |
| *Henry H. Brown | 228 02 | |
| James Stapleton | 385 75 | |
| Joseph Blanchard | 77 50 | |
| *Olaf Anderson | 1,052 54 | |
| John Smith | 734 07 | |
| Martin Hansen | 5 58 | |
| Frank Howaniah | 33 64 | |
| John Howaniah | 1,148 04 | |
| *Henry Traynor | 3,919 97 | |
| *George J. Brown | 262 08 | |
| Charles Brand | 168 25 | |
| Mathias Schmitz | 61 52 | |
| Peter Monastero | 351 93 | |
| Total escheated estates | $50,837 15 | |
| TOTAL RECEIPTS | | $3,917,026 80 |
| GRAND TOTAL | | $4,083,485 05 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 4,019,745 00 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $13,740 05 |

*For personal property belonging to these estates see the following statement of "Escheated Property belonging to the Permanent School Fund."

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## ESCHEATED PROPERTY BELONGING TO THE PERMANENT SCHOOL FUND, SEPTEMBER 30, 1920.

**ESCHEAT ESTATE OF:**

OLAF ANDERSON, DECEASED:

Fourth Liberty Loan Bonds numbered 880311 to 880315 inclusive, $500.00 each, total $2,500.00.

JOHN BROHART, DECEASED:

Stock certificates in Washington Quicksilver Mining Company, numbered 61, 146, 147, 468, 514, 515, 663, aggregating 3,140 shares. (Worthless.)

GEORGE J. BROWN, DECEASED:

U. S. War Savings Stamps number 15289516, face value $10.00.

HENRY H. BROWN, DECEASED:

Fourth Liberty Loan Bond number 6861801, face value $100.00, with four interest coupons attached.
Imperial German Government 5% bond-receipt number 5524, face value 10,000 marks

NAZARI BUDZAKI, DECEASED:

Promissory note, face value, $42.00; maker (same as deceased); payee, administrator of the estate of Nazari Budzaki; dated December 6, 1911; payable on demand; 8% annually. (No security. Worthless.)

HENRY HUESING, DECEASED:

Assignee's certificate No. 73 of Proof of Claim against People's Savings Bank, Denver, Colorado, issued to Henry Huesing. (Worthless.)
Certificates numbers 240 and 241, each for 500 shares of stock in Atlantic Cable Consolidated Mining Company, Rico, Dolores county, Colorado, favor Henry Huesing. (Worthless.)
Assignment of certificate number 28 for five shares of stock in the Economy Building and Loan Association of Denver, Colorado. (Worthless.)

W. H. JOHNSON, DECEASED:

Third Liberty Loan Bond number 1316531, $1,000.00.

JOHN LUHRS, DECEASED:

Promissory note; face value, $1,157.00; maker, H. M. Sharp; payee, John Luhrs; dated February 3, 1909; time, 3 months without grace; interest 5% annually; security, none. (Attorney General's opinion is that note is valueless.)

JOHN MOORE, DECEASED:

Olympia Marsh Extension Ditch Fund warrants, issued by Skagit county. Number 17, dated October 6, 1892, favor R. B. Shaw, Mgr., $599.53; number 18, dated October 20, 1892, favor R. B. Shaw, Mgr., $252.56. (Worthless.)

JOHN P. OLSON, DECEASED:

Promissory note. Face value, $150.00; maker, George Johnson, Seattle, Washington; payee, John P. Olson; dated April 13, 1896; 8 months without grace, 10% per annum. (Whereabouts of Geo. Johnson unknown.)

JOHN SCOTT, DECEASED:

Third Liberty Loan Bond number 3606960 for $50.00, with four interest coupons attached.
Second Liberty Loan converted bonds number 134408 for $1,000.00, and number 259534 for $100.00, both registered in the name of the State of Washington.

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**ESCHEATED PROPERTY—Continued:**

W. K. SCOTT, Deceased:

Certificates numbers 692 and 693 for 1,000 shares of capital stock of Washington & Nevada Development Company. (Tax Commissioner reports this stock to be worthless.)

WILLIAM T. H. SHAW, DECEASED:

Third Liberty Loan Bond number 100678, registered, for $50.00; also two U. S. Treasury warrants for $1.06 and $1.07 respectively, being semi-annual interest on above bond. (This bond is being transferred to the State of Washington on the U. S. Treasury books.)

HENRY TRAYNOR, DECEASED:

Third Liberty Loan bonds numbered 229766 and 229767, face value $50.00 each, total $100.00. Fourth Liberty Loan bonds numbered 2838624 and 6560897 for $50.00 and $100.00 respectively, total $150.00.
Note: face value $253.00, dated May 21, 1915, by Lorimer and Gallagher Company, assigned to the State Treasurer. (Correspondence pending.)

VICTOR VEDERER, DECEASED:

One silver watch, Hampden movement. (Worthless.)

CHARLES T. WARREN, DECEASED:

Promissory note; face value, $150.00; maker, Geo. and Gus Whitelaw, dated February 27, 1909, due twelve months after date. No endorsements of principal or interest. (Worthless.)
Promissory note; face value $100.00; maker, J. S. and Catharine Badger, dated January 26, 1912, due one year from date. $16.00 interest endorsement on note. (Worthless.)

J. L. WESTEFER, DECEASED:

Wilshire Bishop Creek Company stock certificate number 5137, for 150 shares, par value, $5.00 each, dated February 21, 1910. The Wilshire Bishop Creek Company is the operating company of the Wilshire Bishop Creek Milling Company, both incorporated under California laws. (No market value to this stock.)

P. O. WILSON, DECEASED:

Second Liberty Loan Bonds numbered 3711487 and 3711488, face value $100.00 each, total $200.00. U. S. War Savings stamps numbered 24945567 to 24945576, inclusive, registered, face value, $1,000.00.
One Brazilian note. (Worthless.)

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## CURRENT SCHOOL FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $258,879 58 |
| RECEIPTS. | | |
| FROM COUNTIES—STATE TAX: | | |
| Adams | $51,065 50 | |
| Asotin | 561 89 | |
| Benton | 13,415 99 | |
| Chelan | 1,991 56 | |
| Clallam | 7,964 54 | |
| Columbia | 9,520 95 | |
| Cowlitz | 5,827 17 | |
| Douglas | 4,484 14 | |
| Ferry | 150 83 | |
| Franklin | 30,832 45 | |
| Garfield | 4,730 48 | |
| Grant | 15,855 85 | |
| Grays Harbor | 11,888 79 | |
| Jefferson | 2,601 03 | |
| Kittitas | 10,786 72 | |
| Klickitat | 19,492 42 | |
| Lincoln | 27,618 26 | |
| Mason | 3,960 40 | |
| Pacific | 7,941 55 | |
| Pend Oreille | 2,756 35 | |
| Skamania | 9,664 70 | |
| Spokane | 21,920 13 | |
| Wahkiakum | 4,040 64 | |
| Walla Walla | 3,287 84 | |
| Whitman | 28,867 27 | |
| Yakima | 934 63 | |
| Total State tax | $302,202 06 | |
| INTEREST ON BONDS: | | |
| United States: | | |
| Liberty Loan Bonds | $100,023 53 | |
| Counties and School Districts: | | |
| Adams | $8,162 75 | |
| Asotin | 5,558 50 | |
| Benton | 5,882 50 | |
| Chelan | 22,364 25 | |
| Clallam | 3,652 50 | |
| Clarke | 29,888 22 | |
| Columbia | 1,575 00 | |
| Cowlitz | 2,880 00 | |
| Douglas | 6,651 11 | |
| Ferry | 4,750 00 | |
| Franklin | 7,550 00 | |
| Garfield | 2,910 60 | |
| Grant | 5,114 00 | |
| Grays Harbor | 33,505 90 | |
| Island | 1,260 00 | |
| Jefferson | 11,941 48 | |
| King | 196,970 00 | |
| Kitsap | 562 00 | |
| Kittitas | 11,200 00 | |
| Klickitat | 2,837 64 | |
| Lewis | 14,332 50 | |
| Lincoln | 11,273 00 | |
| Mason | 2,383 75 | |
| Okanogan | 9,354 75 | |
| Pacific | 19,140 00 | |
| Pend Oreille | 3,092 50 | |
| Pierce | 118,041 70 | |
| San Juan | 1,126 25 | |
| Skagit | 11,291 65 | |
| Skamania | 1,282 50 | |
| Snohomish | 75,400 75 | |
| Spokane | 13,492 92 | |
| Stevens | 6,841 25 | |
| Thurston | 15,198 00 | |

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## Current School Fund—Continued.

| | Amounts | Totals |
|---|---|---|
| **INTEREST ON BONDS (Continued):** | | |
| County and School Districts: | | |
| Walla Walla | $36,530 00 | |
| Whatcom | 19,102 25 | |
| Whitman | 19,734 00 | |
| Yakima | 42,606 75 | |
| Total interest from counties and school districts | $784,940 97 | |
| Municipal: | | |
| Anacortes | $4,500 00 | |
| Cashmere | 1,800 00 | |
| Chehalis | 2,085 00 | |
| Chelan | 500 00 | |
| Clarkston | 372 60 | |
| Colville | 960 00 | |
| Davenport | 1,550 00 | |
| Ellensburg | 5,702 40 | |
| Everett | 10,000 00 | |
| Goldendale | 1,920 00 | |
| Granite Falls | 1,560 00 | |
| Harrington | 855 00 | |
| Hillyard | 3,900 00 | |
| Hoquiam | 14,962 50 | |
| Ilwaco | 1,230 00 | |
| Kent | 2,000 00 | |
| Lind | 1,200 00 | |
| Mabton | 1,510 00 | |
| Oakville | 661 00 | |
| Odessa | 388 13 | |
| Olympia | 12,562 50 | |
| Omak | 942 00 | |
| Oroville | 1,200 00 | |
| Pateros | 864 00 | |
| Pomeroy | 1,530 00 | |
| Port Orchard | 435 00 | |
| Poulsbo | 720 00 | |
| Puyallup | 8,440 00 | |
| Quincy | 995 84 | |
| Raymond | 2,500 00 | |
| Renton | 1,250 00 | |
| Seattle | 200,093 00 | |
| Shelton | 1,058 75 | |
| Steilacoom | 2,500 00 | |
| Stevenson | 450 00 | |
| Sunnyside | 1,425 00 | |
| Tacoma | 19,080 09 | |
| Tekoa | 180 00 | |
| Toppenish | 2,450 00 | |
| Twisp | 1,080 00 | |
| Waitsburg | 260 00 | |
| Walla Walla | 10,006 75 | |
| Wapato | 3,020 00 | |
| Wenatchee | 11,390 00 | |
| Wilbur | 410 00 | |
| Wilson Creek | 1,080 00 | |
| Yacolt | 276 00 | |
| Total interest from municipalities | $344,127 47 | |
| Total interest on all bonds | $1,229,091 97 | |
| **CURRENT SCHOOL FINES:** | | |
| County: | | |
| Adams | $1,544 36 | |
| Asotin | 1,193 05 | |
| Benton | 1,491 65 | |
| Chelan | 2,663 00 | |
| Clallam | 2,372 50 | |
| Clarke | 6,472 41 | |
| Columbia | 2,019 00 | |
| Cowlitz | 2,903 15 | |
| Douglas | 739 50 | |

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## Current School Fund—Continued.

| | Amounts | Totals |
|---|---|---|
| INTEREST ON BONDS (Continued): | | |
| County: | | |
| Ferry | $650 00 | |
| Franklin | 1,280 90 | |
| Garfield | 945 50 | |
| Grant | 1,013 30 | |
| Grays Harbor | 12,043 36 | |
| Jefferson | 1,161 00 | |
| King | 44,687 38 | |
| Kitsap | 5,104 47 | |
| Kittitas | 7,050 60 | |
| Klickitat | 789 50 | |
| Lewis | 9,622 80 | |
| Lincoln | 1,083 60 | |
| Mason | 621 25 | |
| Okanogan | 2,631 50 | |
| Pacific | 4,253 65 | |
| Pend Oreille | 372 80 | |
| Pierce | 20,447 97 | |
| San Juan | 37 50 | |
| Skagit | 9,009 40 | |
| Skamania | 1,247 50 | |
| Snohomish | 9,180 14 | |
| Spokane | 47,445 19 | |
| Stevens | 2,278 47 | |
| Thurston | 3,779 35 | |
| Walla Walla | 5,772 30 | |
| Whatcom | 34,322 44 | |
| Whitman | 5,063 50 | |
| Yakima | 7,511 60 | |
| Total fines from counties | $200,805 59 | |
| COMMISSIONER OF PUBLIC LANDS | 697,095 34 | |
| MISCELLANEOUS SOURCES: | | |
| Accountancy, State Board of | 130 59 | |
| Deposit interest | 19,930 62 | |
| Evans, Mary S., interest on note belonging to escheated estate of Chas. A. Borgason | 42 12 | |
| Fish Commissioner, State: | | |
| Forfeited bail, Roy Evans | 50 00 | |
| United States Government: | | |
| Interest on U. S. Certificates of Indebtedness | 10,625 00 | |
| Interest coupons from Liberty Loan Bonds escheated to the State from the following estates: | | |
| Olaf Anderson | 53 10 | |
| W. H. Johnson | 21 25 | |
| John Scott | 44 00 | |
| Henry Traynor | 2 14 | |
| P. O. Wilson | 8 00 | |
| TOTAL RECEIPTS | | $2,520,101 80 |
| GRAND TOTAL | | $2,778,481 83 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 2,564,003 04 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $214,478 29 |

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## AGRICULTURAL COLLEGE PERMANENT FUND.

| | | Amounts | Totals |
|---|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | | $17,502 85 |
| RECEIPTS. | | | |
| BONDS REDEEMED: | | | |
| County and School District Bonds: | | | |
| County. | School District. | | |
| Adams | 93 | $250 00 | |
| Adams | 94 | 1,000 00 | |
| Chelan | 13 | 250 00 | |
| Chelan | 56 | 500 00 | |
| Chelan | 67 | 600 00 | |
| Clarke | 5 | 1,602 05 | |
| Clarke | 37 | 3,000 00 | |
| Clarke | 53 | 500 00 | |
| Cowlitz | 36 | 1,000 00 | |
| Douglas | 113 | 1,000 00 | |
| Douglas | 197 | 500 00 | |
| Grant | 4 | 1,000 00 | |
| Grant | 59 | 300 00 | |
| Grant | 172 | 800 00 | |
| Grays Harbor | 12 | 3,000 00 | |
| Grays Harbor | 109 | 1,000 00 | |
| Island | 8 | 250 00 | |
| Island | 202 | 500 00 | |
| King | 180 | 500 00 | |
| King | 183 | 1,500 00 | |
| Kitsap | 3 | 600 00 | |
| Kitsap | 4 | 500 00 | |
| Kitsap | 7 | 600 00 | |
| Kitsap | 14 | 300 00 | |
| Kitsap | 22 | 200 00 | |
| Kitsap | 33 | 1,000 00 | |
| Kitsap | 42 | 1,500 00 | |
| Kitsap | 44 | 1,200 00 | |
| Kitsap | 49 | 1,050 00 | |
| Klickitat | 93 | 550 00 | |
| Lewis | 21 | 500 00 | |
| Lewis | 56 | 1,000 00 | |
| Lewis | 57 | 500 00 | |
| Lewis | 78 | 1,500 00 | |
| Mason | 55 | 400 00 | |
| Okanogan | 75 | 200 00 | |
| Pierce | 12 | 2,000 00 | |
| Pierce | 119 | 500 00 | |
| Pierce | 122 | 800 00 | |
| Pierce | 123 | 800 00 | |
| Skagit | 89 | 400 00 | |
| Skagit | 90 | 750 00 | |
| Snohomish | 78 | 900 00 | |
| Spokane | 68 | 1,150 00 | |
| Spokane | 156 | 1,000 00 | |
| Stevens | 15 | 100 00 | |
| Stevens | 96 | 300 00 | |
| Stevens | 70 | 250 00 | |
| Thurston | 95 | 500 00 | |
| Thurston | 44 | 2,500 00 | |
| Thurston | 51 | 350 00 | |
| Thurston | 79 | 1,400 00 | |
| Whatcom | 29 | 500 00 | |
| Whatcom | 76 | 2,000 00 | |
| Whitman | 11 | 1,000 00 | |
| Whitman | 31 | 1,500 00 | |
| Whitman | 82 | 4,000 00 | |
| Whitman | 103 | 500 00 | |
| Whitman | 117 | 4,500 00 | |
| Whitman | 173 | 300 00 | |
| Walla Walla | 13 | 1,000 00 | |
| Walla Walla | 68 | 2,000 00 | |
| Yakima | 32 | 2,000 00 | |
| Yakima | 34 | 1,000 00 | |
| Yakima | 54 | 500 00 | |
| Total county and school district bonds | | $65,212 05 | |

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## Agricultural College Permanent Fund—Continued.

| | Amounts |
|---|---|
| COMMISSIONER OF PUBLIC LANDS | $84,177 50 |
| TOTAL RECEIPTS | |
| GRAND TOTAL | |
| DISBURSEMENTS. | |
| Warrants redeemed | |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | |

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## AGRICULTURAL COLLEGE CURRENT FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $8,249 70 |
| RECEIPTS. | | |
| INTEREST ON BONDS: | | |
| Counties and School Districts: | | |
| Adams | $550 00 | |
| Asotin | 648 00 | |
| Chelan | 1,646 50 | |
| Clallam | 1,120 00 | |
| Clarke | 4,159 79 | |
| Cowlitz | 50 00 | |
| Douglas | 165 00 | |
| Franklin | 100 00 | |
| Grant | 1,516 00 | |
| Grays Harbor | 1,303 47 | |
| Island | 623 82 | |
| King | 2,710 00 | |
| Kitsap | 2,503 75 | |
| Klickitat | 2,083 52 | |
| Lewis | 1,314 10 | |
| Lincoln | 1,648 70 | |
| Mason | 24 00 | |
| Okanogan | 1,835 50 | |
| Pend Oreille | 200 00 | |
| Pierce | 1,381 00 | |
| San Juan | 320 00 | |
| Skagit | 434 51 | |
| Snohomish | 4,193 25 | |
| Spokane | 181 50 | |
| Stevens | 309 75 | |
| Thurston | 1,001 00 | |
| Walla Walla | 1,892 50 | |
| Whatcom | 990 75 | |
| Whitman | 3,395 50 | |
| Yakima | 3,257 56 | |
| Total interest from counties and school districts | $41,559 47 | |
| Municipal: | | |
| Colville | $450 00 | |
| Mansfield | 440 00 | |
| Okanogan | 480 00 | |
| Total interest from municipalities | $1,370 00 | |
| Total interest on all bonds | $42,929 47 | |
| COMMISSIONER OF PUBLIC LANDS | 12,382 07 | |
| DEPOSIT INTEREST | 1,076 52 | |
| STATE AUDITOR (General Fund warrant Number 354545½—transfer) | 3,431 36 | |
| TOTAL RECEIPTS | | $59,819 42 |
| GRAND TOTAL | | $68,069 12 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 63,075 87 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $4,993 25 |

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## CHARITABLE, EDUCATIONAL, PENAL AND REFORMATORY INSTITUTIONS PERMANENT FUND.

| | | Amounts | Totals |
|---|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | | $14,653 50 |
| RECEIPTS. | | | |
| BONDS REDEEMED: | | | |
| County and School Districts: | | | |
| County. | School District. | | |
| Adams | 74 | $2,000 00 | |
| Asotin | 27 | 100 00 | |
| Benton | 7 | 1,500 00 | |
| Benton | 31 | 250 00 | |
| Benton | 33 | 500 00 | |
| Douglas | 107 | 1,000 00 | |
| Franklin | 29 | 450 00 | |
| Grant | 93 | 500 00 | |
| Island | 17 | 500 00 | |
| Island | 22 | 100 00 | |
| Pierce | 19 | 3,000 00 | |
| Pierce | 36 | 300 00 | |
| Pierce | 115 | 250 00 | |
| King | 26 | 500 00 | |
| King | 83 | 1,500 00 | |
| King | 117 | 500 00 | |
| King | 147 | 1,000 00 | |
| Kitsap | 1 | 3,000 00 | |
| Kitsap | 6 | 1,000 00 | |
| Kitsap | 20 | 600 00 | |
| Kitsap | 41 | 500 00 | |
| Kitsap | 57 | 800 00 | |
| Kittitas | 25 | 6,000 00 | |
| Klickitat | 24 | 1,000 00 | |
| Lewis | 18 | 3,000 00 | |
| Lincoln | 151 | 450 00 | |
| Okanogan | 4 | 1,200 00 | |
| Okanogan | 47 | 900 00 | |
| Skagit | 33 | 2,000 00 | |
| Skagit | 64 | 1,000 00 | |
| Skagit | 70 | 4,000 00 | |
| Skagit | 75 | 1,000 00 | |
| Skagit | 83 | 750 00 | |
| Spokane | 7 | 500 00 | |
| Spokane | 168 | 2,000 00 | |
| Stevens | 3 | 2,000 00 | |
| Stevens | 10 | 1,250 00 | |
| Stevens | 55 | 600 00 | |
| Stevens | 90 | 100 00 | |
| Stevens | 125 | 600 00 | |
| Stevens | 129 | 300 00 | |
| Thurston | 305 | 2,000 00 | |
| Whatcom | 19 | 3,000 00 | |
| Whatcom | 34 | 500 00 | |
| Whatcom | 50 | 600 00 | |
| Whatcom | 62 | 1,000 00 | |
| Whatcom | 94 | 300 00 | |
| Whatcom | 99 | 500 00 | |
| Whatcom | 305 | 2,000 00 | |
| Whitman | 57 | 1,000 00 | |
| Whitman | 75 | 2,000 00 | |
| Whitman | 93 | 1,000 00 | |
| Walla Walla | 23 | 1,000 00 | |
| Yakima | 8 | 600 00 | |
| Yakima | 11 | 200 00 | |
| Yakima | 33 | 500 00 | |
| Yakima | 82 | 300 00 | |
| Total county and school district bonds | | $65,000 00 | |

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## Charitable, Educational, Penal and Reformatory Institutions Permanent Fund—Continued.

| | Amounts | Totals |
|---|---|---|
| BONDS REDEEMED (Continued): | | |
| Municipal: | | |
| Auburn | $5,000 00 | |
| Sedro Woolley | 1,000 00 | |
| Total municipal bonds | $6,000 00 | |
| Total bonds redeemed | $71,000 00 | |
| COMMISSIONER OF PUBLIC LANDS | 57,053 97 | |
| TOTAL RECEIPTS | | $128,053 97 |
| GRAND TOTAL | | $152,707 47 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 149,850 00 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $2,857 47 |

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## CHARITABLE, EDUCATIONAL, PENAL AND REFORMATORY INSTITUTIONS CURRENT FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $4,139 31 |
| RECEIPTS. | | |
| INTEREST ON BONDS: | | |
| Counties and School Districts: | | |
| Adams | $1,170 00 | |
| Asotin | 48 00 | |
| Benton | 637 50 | |
| Clallam | 262 60 | |
| Douglas | 1,346 52 | |
| Ferry | 120 00 | |
| Franklin | 22 50 | |
| Grant | 1,533 00 | |
| Island | 257 00 | |
| King | 4,830 50 | |
| Kitsap | 2,687 00 | |
| Kittitas | 1,500 00 | |
| Klickitat | 4,528 07 | |
| Lewis | 1,377 50 | |
| Lincoln | 678 20 | |
| Okanogan | 1,526 50 | |
| Pacific | 600 00 | |
| Pend Oreille | 200 00 | |
| Pierce | 3,059 25 | |
| San Juan | 143 00 | |
| Skagit | 2,423 75 | |
| Skamania | 1,500 00 | |
| Spokane | 1,950 00 | |
| Stevens | 1,496 00 | |
| Thurston | 400 00 | |
| Walla Walla | 192 50 | |
| Whatcom | 1,482 75 | |
| Whitman | 1,032 50 | |
| Yakima | 5,453 50 | |
| Total interest from counties and school districts | $42,458 14 | |
| Municipal: | | |
| Auburn | $125 00 | |
| Bridgeport | 1,165 00 | |
| Lind | 1,875 00 | |
| Milton | 495 00 | |
| Sedro Woolley | 850 00 | |
| Wilson Creek | 700 00 | |
| Total interest from municipalities | $5,210 00 | |
| Total interest on all bonds | $47,668 14 | |
| COMMISSIONER OF PUBLIC LANDS | 24,891 64 | |
| DEPOSIT INTEREST | 1,109 68 | |
| AUDITOR, STATE (General Fund warrant No. 395943—transfer) | 62 50 | |
| TOTAL RECEIPTS | | $73,731 96 |
| GRAND TOTAL | | $77,871 27 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 74,009 54 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $3,861 73 |

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## NORMAL SCHOOL PERMANENT FUND.

| | | | Amounts | Totals |
|---|---|---|---|---|
| **BALANCE CASH ON HAND OCTOBER 1, 1918** | | | | $86,520 80 |
| **RECEIPTS.** | | | | |
| **BONDS REDEEMED:** | | | | |
| County and School Districts: | | | | |
| County. | | School District. | | |
| Adams | | 107 | $200 00 | |
| Benton-Yakima | Joint | 1 | 2,000 00 | |
| Chelan | | 15 | 400 00 | |
| Chelan | | 33 | 400 00 | |
| Chelan | | 42 | 300 00 | |
| Chelan | | 63 | 500 00 | |
| Chelan | | 67 | 1,200 00 | |
| Clallam | | 3 | 500 00 | |
| Clallam | | 38 | 1,000 00 | |
| Clarke | | 40 | 400 00 | |
| Cowlitz | | 52 | 300 00 | |
| Cowlitz | | 65 | 700 00 | |
| Douglas | | 100 | 250 00 | |
| Ferry | | 5 | 400 00 | |
| Grant | | 61 | 500 00 | |
| Grant | | 95 | 900 00 | |
| Grant | | 113 | 250 00 | |
| Grays Harbor | | 14 | 2,000 00 | |
| Grays Harbor-Thurston | Joint | 16-57 | 1,200 00 | |
| Grays Harbor | | 29 | 1,000 00 | |
| Grays Harbor | | 70 | 1,500 00 | |
| Island | | 21 | 200 00 | |
| Island | | 23 | 500 00 | |
| King | | 19 | 500 00 | |
| King | | 33 | 200 00 | |
| King | | 37 | 500 00 | |
| King | | 66 | 500 00 | |
| King | | 120 | 500 00 | |
| King | | 172 | 500 00 | |
| Kitsap | | 16 | 750 00 | |
| Kitsap | | 34 | 3,000 00 | |
| Kitsap | | 39 | 1,000 00 | |
| Klickitat | | 86 | 2,000 00 | |
| Lewis | | 11 | 2,000 00 | |
| Lewis | | 116 | 100 00 | |
| Mason | | 11 | 400 00 | |
| Mason | | 15 | 100 00 | |
| Okanogan | | 18 | 600 00 | |
| Pend Oreille | | 3 | 1,000 00 | |
| Pend Oreille | | 33 | 500 00 | |
| Pierce | | 7 | 5,500 00 | |
| Pierce | | 307 | 1,000 00 | |
| Skagit | | 30 | 2,000 00 | |
| Skagit | | 87 | 1,200 00 | |
| Skamania | | 25 | 2,000 00 | |
| Snohomish | | 64 | 4,000 00 | |
| Spokane | | 135 | 2,000 00 | |
| Spokane | | 178 | 2,000 00 | |
| Stevens | | 64 | 200 00 | |
| Stevens | | 81 | 800 00 | |
| Stevens | | 86 | 100 00 | |
| Stevens | | 167 | 500 00 | |
| Whatcom | | 95 | 600 00 | |
| Whitman | | 59 | 6,000 00 | |
| Whitman | | 78 | 600 00 | |
| Whitman | | 102 | 500 00 | |
| Yakima | | 3 | 1,500 00 | |
| Yakima | | 35 | 230 00 | |
| Yakima | | 98 | 600 00 | |
| Yakima | | 99 | 500 00 | |
| Yakima | | 102 | 600 00 | |
| Total county and school district bonds | | | $68,200 00 | |

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## Normal School Permanent Fund—Continued.

| | Amounts | Totals |
|---|---|---|
| BONDS REDEEMED (Continued): | | |
| Municipal: | | |
| Montesano | $500 00 | |
| South Cle Elum | 1,500 00 | |
| Total municipal bonds | $2,000 00 | |
| Total bonds redeemed | $65,200 00 | |
| COMMISSIONER OF PUBLIC LANDS | 115,910 23 | |
| TOTAL RECEIPTS | | $181,110 23 |
| GRAND TOTAL | | $247,631 03 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 237,800 00 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $9,831 03 |

## NORMAL SCHOOL CURRENT FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $6,324 63 |
| RECEIPTS. | | |
| INTEREST ON BONDS: | | |
| Counties and School Districts: | | |
| Adams | $210 00 | |
| Benton | 1,102 00 | |
| Chelan | 284 00 | |
| Clallam | 785 00 | |
| Clarke | 3,614 00 | |
| Cowlitz | 150 00 | |
| Douglas | 325 04 | |
| Ferry | 212 50 | |
| Grant | 2,074 00 | |
| Grays Harbor | 4,675 62 | |
| Island | 358 69 | |
| King | 3,042 50 | |
| Kitsap | 1,678 19 | |
| Klickitat | 468 00 | |
| Lewis | 2,311 08 | |
| Lincoln | 1,018 00 | |
| Mason | 557 25 | |
| Okanogan | 333 75 | |
| Pend Oreille | 760 00 | |
| Pierce | 5,267 42 | |
| Skagit | 493 00 | |
| Skamania | 225 00 | |
| Snohomish | 1,450 00 | |
| Spokane | 814 00 | |
| Stevens | 406 50 | |
| Whatcom | 231 00 | |
| Whitman | 3,791 75 | |
| Yakima | 6,238 40 | |
| Total interest from counties and school districts | $42,876 69 | |
| Municipal: | | |
| Chelan | $300 00 | |
| Montesano | 30 00 | |
| South Cle Elum | 393 90 | |
| Sumas | 1,040 44 | |
| Total interest from municipalities | $1,764 34 | |
| Total interest on all bonds | $44,641 03 | |

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## Normal School Current Fund—Continued.

| | Amounts | Totals |
|---|---|---|
| COMMISSIONER OF PUBLIC LANDS | $22,074 57 | |
| DEPOSIT INTEREST | 2,357 27 | |
| AUDITOR, STATE (Ellensburg Normal Fund warrant No. 42194—transfer) | 1,305 64 | |
| TOTAL RECEIPTS | | $70,378 51 |
| GRAND TOTAL | | $76,708 14 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 69,294 42 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $7,478 72 |

## SCIENTIFIC SCHOOL PERMANENT FUND.

| | | Amounts | Totals |
|---|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | | $50,799 71 |
| RECEIPTS. | | | |
| BONDS REDEEMED: | | | |
| County and School Districts: | | | |
| County. | School District. | | |
| Adams | 63 | $600 00 | |
| Adams | 72 | 1,500 00 | |
| Benton | 22 | 1,000 00 | |
| Chelan | 4 | 300 00 | |
| Chelan | 64 | 900 00 | |
| Clarke | 84 | 500 00 | |
| Cowlitz | 32 | 1,000 00 | |
| Douglas | 4 | 900 00 | |
| Douglas | 44 | 250 00 | |
| Douglas | 74 | 600 00 | |
| Douglas | 102 | 1,400 00 | |
| Ferry | 16 | 100 00 | |
| Franklin | 18 | 500 00 | |
| Grant | 25 | 500 00 | |
| Grant | 57 | 200 00 | |
| Grant | 83 | 1,500 00 | |
| Grant | 166 | 200 00 | |
| King | 21 | 500 00 | |
| King | 25 | 500 00 | |
| King | 39 | 750 00 | |
| King | 76 | 500 00 | |
| King | 79 | 500 00 | |
| King | 97 | 1,000 00 | |
| King | 114 | 250 00 | |
| Kitsap | Union High 3 | 1,000 00 | |
| Kitsap | 10 | 500 00 | |
| Kitsap | 18 | 250 00 | |
| Lewis | 208 | 1,000 00 | |
| Lincoln | 105 | 1,000 00 | |
| Lincoln | 147 | 200 00 | |
| Mason | 10 | 500 00 | |
| Okanogan | 13 | 500 00 | |
| Okanogan | 33 | 1,000 00 | |
| Okanogan | 74 | 250 00 | |
| Pend Oreille | 4 | 1,000 00 | |
| Pend Oreille | 12 | 2,500 00 | |
| Pend Oreille | 20 | 3,000 00 | |
| Pierce | 85 | 250 00 | |

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## Scientific School Permanent Fund—Continued.

| | | Amounts | Totals |
|---|---|---|---|
| BONDS REDEEMED (Continued): | | | |
| County. | School District. | | |
| Pierce | 97 | $1,050 00 | |
| Pierce | 110 | 1,000 00 | |
| Pierce | 120 | 600 00 | |
| Skagit | 12 | 2,000 00 | |
| Skagit | 24 | 500 00 | |
| Skamania | 13 | 300 00 | |
| Skamania | 22 | 600 00 | |
| Stevens | 4 | 300 00 | |
| Stevens | 41 | 300 00 | |
| Stevens | 96 | 100 00 | |
| Stevens | 161 | 300 00 | |
| Thurston | 14 | 600 00 | |
| Thurston | 87 | 300 00 | |
| Walla Walla | 5 | 6,000 00 | |
| Walla Walla | 41 | 1,500 00 | |
| Walla Walla | 75 | 6,000 00 | |
| Whatcom | 23 | 500 00 | |
| Whitman | 16 | 500 00 | |
| Whitman | 108 | 1,500 00 | |
| Whitman | 120 | 1,200 00 | |
| Whitman | 170 | 3,000 00 | |
| Whitman | 184 | 500 00 | |
| Yakima | 5 | 1,000 00 | |
| Yakima | 51 | 1,000 00 | |
| Yakima | 91 | 1,000 00 | |
| Total county and school district bonds | | $60,550 00 | |
| Municipal: | | | |
| Blaine | | $7,000 00 | |
| Charleston | | 1,000 00 | |
| Creston | | 2,000 00 | |
| Waterville | | 1,000 00 | |
| Total municipal bonds | | $11,000 00 | |
| Total bonds redeemed | | $71,550 00 | |
| COMMISSIONER OF PUBLIC LANDS | | 117,786 52 | |
| TOTAL RECEIPTS | | | $189,336 52 |
| GRAND TOTAL | | | $240,126 23 |
| DISBURSEMENTS. | | | |
| Warrants redeemed | | | 239,200 00 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | | $926 23 |

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## SCIENTIFIC SCHOOL CURRENT FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $5,635 13 |
| RECEIPTS. | | |
| INTEREST ON BONDS: | | |
| Counties and School Districts: | | |
| Adams | $302 50 | |
| Benton | 518 75 | |
| Chelan | 543 00 | |
| Clallam | 445 00 | |
| Clarke | 550 00 | |
| Cowlitz | 357 50 | |
| Douglas | 833 25 | |
| Ferry | 132 00 | |
| Franklin | 1,923 00 | |
| Grant | 701 50 | |
| King | 5,870 97 | |
| Kitsap | 1,898 75 | |
| Kittitas | 100 00 | |
| Klickitat | 2,816 00 | |
| Lewis | 605 00 | |
| Lincoln | 1,981 25 | |
| Mason | 412 00 | |
| Okanogan | 1,470 00 | |
| Pacific | 180 00 | |
| Pend Oreille | 745 00 | |
| Pierce | 2,299 25 | |
| Skagit | 1,531 25 | |
| Skamania | 228 00 | |
| Stevens | 174 50 | |
| Thurston | 6,597 25 | |
| Walla Walla | 2,550 00 | |
| Whatcom | 137 50 | |
| Whitman | 1,240 00 | |
| Yakima | 2,461 25 | |
| Total interest from counties and school districts | $39,904 47 | |
| Municipal: | | |
| Blaine | $1,855 00 | |
| Brewster | 900 00 | |
| Charleston | 375 00 | |
| Creston | 350 00 | |
| Odessa | 1,600 00 | |
| Toppenish | 2,565 00 | |
| Waterville | 1,169 82 | |
| Total interest from municipalities | $8,814 82 | |
| Total interest on all bonds.. | $48,719 29 | |
| COMMISSIONER OF PUBLIC LANDS | 16,319 05 | |
| DEPOSIT INTEREST | 1,983 03 | |
| AUDITOR, STATE (General Fund warrant Number 354545½—transfer) | 4,135 41 | |
| TOTAL RECEIPTS | | $71,156 78 |
| GRAND TOTAL | | $76,791 91 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 64,899 12 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $11,892 79 |

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## UNIVERSITY PERMANENT FUND.

| | | | Amounts | Tot |
|---|---|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | | | $ |
| **RECEIPTS.** | | | | |
| BONDS REDEEMED: | | | | |
| County and School Districts: | | | | |
| County. | | School District. | | |
| Adams-Grant | Joint | 103-89 | $200 00 | |
| Asotin | | 31 | 300 00 | |
| Chelan | | 36 | 500 00 | |
| Chelan | | 41 | 300 00 | |
| Chelan | | 60 | 200 00 | |
| Clallam | | 10 | 1,000 00 | |
| Clallam | | 302 | 1,000 00 | |
| Cowlitz | | 55 | 400 00 | |
| Douglas | | 14 | 300 00 | |
| Douglas | | 108 | 300 00 | |
| Franklin | | 37 | 500 00 | |
| Grant | | 92 | 250 00 | |
| Kitsap | | 12 | 600 00 | |
| Kitsap | | 55 | 200 00 | |
| Kitsap | | 56 | 400 00 | |
| Klickitat | | 3 | 500 00 | |
| Klickitat | | 50 | 500 00 | |
| Lewis | | 140 | 400 00 | |
| Mason | | 54 | 1,200 00 | |
| Okanogan | | 46 | 400 00 | |
| Skamania | | 3 | 5,000 00 | |
| Skamania | | 17 | 1,000 00 | |
| Spokane | | 58 | 500 00 | |
| Stevens | | 15 | 100 00 | |
| Thurston | | 17 | 500 00 | |
| Whatcom | | 41 | 1,400 00 | |
| Whitman | | 94 | 300 00 | |
| Whitman | | 123 | 1,000 00 | |
| Whitman | | 160 | 1,200 00 | |
| Whitman | | 175 | 400 00 | |
| Whitman | | 185 | 500 00 | |
| Total county and school district bonds | | | $21,350 00 | |
| COMMISSIONER OF PUBLIC LANDS | | | 33,755 41 | |
| TOTAL RECEIPTS | | | | |
| GRAND TOTAL | | | | |
| **DISBURSEMENTS.** | | | | |
| Warrants redeemed | | | | |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | | | |

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## UNIVERSITY CURRENT FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $19,725 74 |
| **RECEIPTS.** | | |
| INTEREST ON BONDS: | | |
| Counties and School Districts: | | |
| Adams | $220 00 | |
| Asotin | 467 50 | |
| Chelan | 508 50 | |
| Clallam | 1,210 00 | |
| Clarke | 100 00 | |
| Columbia | 270 00 | |
| Cowlitz | 143 00 | |
| Douglas | 483 50 | |
| Franklin | 238 50 | |
| Grant | 85 50 | |
| Grays Harbor | 315 00 | |
| King | 4,430 00 | |
| Kitsap | 396 50 | |
| Klickitat | 868 88 | |
| Lewis | 140 00 | |
| Lincoln | 627 00 | |
| Mason | 240 00 | |
| Okanogan | 464 00 | |
| Pend Oreille | 200 00 | |
| Pierce | 735 00 | |
| Skamania | 1,900 00 | |
| Spokane | 300 00 | |
| Stevens | 379 80 | |
| Thurston | 237 50 | |
| Whatcom | 180 00 | |
| Whitman | 1,131 00 | |
| Yakima | 1,007 00 | |
| Total interest from counties and school districts | $17,278 18 | |
| Municipal: | | |
| Skykomish | 700 00 | |
| Total interest on all bonds | $17,978 18 | |
| COMMISSIONER OF PUBLIC LANDS | 40,209 40 | |
| DEPOSIT INTEREST | 908 48 | |
| TOTAL RECEIPTS | | $59,096 06 |
| GRAND TOTAL | | $78,824 80 |
| **DISBURSEMENTS.** | | |
| Warrants redeemed | | 32,869 08 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $45,955 72 |

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| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $50,702 79 |
| RECEIPTS. | | |
| U. S. TREASURY DEPARTMENT | $106,068 40 | |
| DEPOSIT INTEREST | 1,300 99 | |
| TOTAL RECEIPTS | | $107,369 39 |
| GRAND TOTAL | | $158,072 18 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 148,899 70 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $9,172 48 |

## CAPITOL BUILDING FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $3,259 33 |
| RECEIPTS. | | |
| COMMISSIONER OF PUBLIC LANDS * | $29,147 24 | |
| *COMMISSIONER OF PUBLIC LANDS (Secretary of State Capitol Commission) | 85,520 72 | |
| DEPOSIT INTEREST | 234 58 | |
| TOTAL RECEIPTS | | $114,902 54 |
| GRAND TOTAL | | $118,161 87 |
| DISBURSEMENTS. | | |
| Warrants redeemed | $1,500 00 | |
| Interest on warrants redeemed | 15 00 | |
| Bonds retired (Interest paid by warrant on Capitol Building Construction Fund) | 114,000 00 | |
| TOTAL DISBURSEMENTS | | 115,515 00 |
| †BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $2,646 87 |

* Fees, $78.00 credited to the General Fund.

† Deduct $774.67 to pay outstanding Capitol Building Fund warrants (principal, $324.15, and interest $450.52) called for payment but not presented, leaving a net cash balance of $1,872.20.

| Warrant No. | Principal. | Interest. | Total. |
|---|---|---|---|
| 297 | $98 60 | $130 39 | $223 99 |
| 299 | 75 00 | 104 48 | 179 48 |
| 300 | 105 60 | 147 11 | 252 71 |
| 314 | 27 45 | 37 71 | 65 16 |
| 319 | 22 50 | 30 83 | 53 33 |
| | $324 15 | $450 52 | $774 67 |

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### Detail of Capitol Building Fund Bond Issue.

In compliance with the provisions of chapter 167, Laws of 1917, the State Capitol Commission issued bonds aggregating $382,567.02 as follows: Series A, bonds 1 to 132 at $1,000.00; Series B, bonds 1 to 50 at $5,000.00. and one odd bond for $567.02. The total principal and accrued interest to July 1, 1917, outstanding capitol building fund warrants amounted to $399,-714.89. The difference of $17,147.87 between the warrants and interest and the bond issue was met by the cash on hand in the Capitol Building Fund. Up to September 30, 1920, bonds amounting to $206,567.02 have been retired. The bonds bear interest at 4½% per annum and were sold to the State Accident Fund.

## STATE CAPITOL BUILDING FUND DEBT SEPTEMBER 30, 1920.

| | | |
|---|---|---|
| BOND AND INTEREST DEBT: | | |
| Issue of July 1, 1917, Ch. 167, Laws 1917 | $382,567 02 | |
| Less bonds retired | 206,567 02 | |
| Balance outstanding | | $176,000 00 |
| Accrued interest on $176,000.00 bonds at 4½% from July 1, 1920, to September 30, 1920 | | 1,980 00 |
| Total Bond and Interest Debt | | $177,980 00 |
| INDEBTEDNESS TO GENERAL FUND: | | |
| Guaranteed interest paid by and due to Gensral Fund, April 1, 1901, to April 1, 1917 | | $351,886 60 |
| For Capitol Commission, appropriation $12,000.00, Ch. 69, Laws 1909, and cruising capitol lands, appropriation $16,000.00, Ch. 20, Ex. Ses. Laws 1909; total appropriation, $28,000.00. Amount expended and due to General Fund (balance reverted) | | 25,661 16 |
| Temple of Justice, 1911 appropriation: Expended from and due to General Fund | | 350,000 00 |
| Total Indebtedness to General Fund | | $727,547 76 |
| INDEBTEDNESS TO CAPITOL BUILDING CONSTRUCTION FUND: | | |
| Temple of Justice: Additional site, completion of building and bond interest (warrants Nos. 1 to 139 inclusive) | | $1,131,877 72 |
| Interest on warrants prior to tax collections | | 198 81 |
| Deposit interest on overdraft prior to tax collections | | 228 88 |
| Total Indebtedness to Capitol Building Construction Fund | | $1,132,305 41 |
| SUMMARY. | | |
| Bond and Interest debt | | $177,980 00 |
| General Fund debt | | 727,547 76 |
| Capitol Building Construction Fund debt | | 1,132,305 41 |
| TOTAL | | $2,037,833 17 |
| Less NET cash balance Capitol Building Fund, September 30, 1920 | | 872 20 |
| TOTAL STATE CAPITOL BUILDING FUND DEBT SEPTEMBER 30, 1920 | | $2,036,960 97 |

Note: The above statement is made in the order that the moneys derived from the sale of capitol lands are to be applied in paying off the debt shown therein.

Section 8, Ch. 167, Laws 1917, provides: "All moneys derived from tax levies herein (one-half mill levy for Capitol Building Construction Fund), shall be deemed to be loans from the State and shall be charged against the land grant for capitol purposes to the State from the general government, and as moneys are derived from the sale, lease or other disposition of said land grant. the advancements hereby provided for shall be repaid to the general fund of the State: Provided, That no moneys received from such sale, lease or disposition shall be returned to the State treasury until all warrants, bonds or other outstanding obligations against the capitol building fund shall have been paid."

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## CAPITOL BUILDING CONSTRUCTION FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $230,966 97 |
| RECEIPTS. | | |
| FROM COUNTIES—STATE TAX: | | |
| Adams | $25,129 74 | |
| Asotin | 4,130 12 | |
| Benton | 13,739 90 | |
| Chelan | 17,198 40 | |
| Clallam | 11,790 75 | |
| Clarke | 18,499 45 | |
| Columbia | 9,641 17 | |
| Cowlitz | 12,920 89 | |
| Douglas | 12,241 55 | |
| Ferry | 2,868 98 | |
| Franklin | 13,559 76 | |
| Garfield | 6,265 10 | |
| Grant | 15,366 88 | |
| Grays Harbor | 35,491 06 | |
| Island | 1,865 37 | |
| Jefferson | 6,599 86 | |
| King | 246,606 71 | |
| Kitsap | 7,024 18 | |
| Kittitas | 21,898 53 | |
| Klickitat | 15,965 66 | |
| Lewis | 24,615 60 | |
| Lincoln | 27,472 47 | |
| Mason | 5,574 20 | |
| Okanogan | 9,389 77 | |
| Pacific | 14,205 55 | |
| Pend Oreille | 6,334 24 | |
| Pierce | 80,217 31 | |
| San Juan | 1,626 17 | |
| Skagit | 23,851 73 | |
| Skamania | 5,462 01 | |
| Snohomish | 40,996 90 | |
| Spokane | 116,448 75 | |
| Stevens | 12,603 03 | |
| Thurston | 14,725 00 | |
| Wahkiakum | 1,844 49 | |
| Walla Walla | 32,448 51 | |
| Whatcom | 29,741 05 | |
| Whitman | 48,946 64 | |
| Yakima | 35,047 11 | |
| Total State Tax | $1,030,300 99 | |
| DEPOSIT INTEREST | 12,319 21 | |
| TOTAL RECEIPTS | | $1,042,620 20 |
| GRAND TOTAL | | $1,273,587 17 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 974,893 04 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $298,694 13 |

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## ALASKA-YUKON-PACIFIC EXPOSITION AND SHORE LAND IMPROVEMENT FUNDS.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND A.-Y.-P. E. FUND OCTOBER 1, 1918 | | $968 99 |
| RECEIPTS. | | |
| Commissioner of Public Lands | $97,488 12 | |
| Deposit Interest | 170 69 | |
| TOTAL RECEIPTS | | $97,658 81 |
| GRAND TOTAL | | $98,627 80 |
| DISBURSEMENTS. | | |
| A.-Y.-P. E (Series B) warrants redeemed | $42,732 92 | |
| Interest on A.-Y.-P. E warrants reedeemed | 1,272 17 | |
| Shore Land Improvement warrants redeemed | 47,132 69 | |
| Interest on Shore Land Improvement warrants redeemed | 598 81 | |
| Guaranteed interest due May 1, 1919, returned to General Fund | 1,174 97 | |
| TOTAL DISBURSEMENTS | | 92,911 56 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $5,716 24 |

## GUARANTEED INTEREST ON A.-Y.-P. E. (SERIES B) WARRANTS FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $443 90 |
| RECEIPTS. | | |
| GENERAL FUND WARRANTS: To pay interest due May 1, 1919 | | 1,174 97 |
| GRAND TOTAL | | $1,618 87 |
| DISBURSEMENTS. | | |
| Annual interest paid on A.-Y.-P. E. (Series B) warrants | | 1,420 85 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $198 02 |

Note: In accordance with the provisions of Sec. 4, Ch. 5, Laws 1909, all guaranteed interest to May 1, 1919, borrowed from the General Fund, has been returned by transfer from the A.-Y.-P. E. Fund.

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## SHORE LAND IMPROVEMENT GUARANTEED INTEREST FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $784 61 |
| RECEIPTS. | | |
| GENERAL FUND WARRANTS: | | |
| Covering semi-annual interest due January 1, 1919 | $6,887 95 | |
| Covering semi-annual interest due July 1, 1919 | 6,887 95 | |
| Covering semi-annual interest due January 1, 1920 | 6,603 95 | |
| Covering semi-annual interest due July 1, 1920 | 6,038 28 | |
| TOTAL RECEIPTS | | $26,418 13 |
| GRAND TOTAL | | $27,202 74 |
| DISBURSEMENTS. | | |
| Semi-annual interest paid on Shore Land Improvement Fund warrants | | 26,584 87 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $617 87 |

## A.-Y.-P. E. FUND AND SHORE LAND IMPROVEMENT FUND DEBTS.

| | |
|---|---|
| A.-Y.-P. E. FUND DEBT: | |
| Series "A" (warrant No. 30) outstanding | $2 50 |
| Series "B" warrants outstanding (called) | 1,051 56 |
| Interest to maturity on outstanding called warrants | 23 71 |
| Total A.-Y.-P. E. Fund debt | $1,077 77 |
| SHORE LAND IMPROVEMENT FUND DEBT: | |
| Outstanding called warrants | $275 00 |
| Outstanding 5% uncalled warrants numbered 15 to 59, inclusive, October 14, 1909, to November 9, 1912 | 73,618 44 |
| Interest to maturity on outstanding called warrants | 5 35 |
| Interest (not guaranteed, although appropriated) paid by and due to General Fund from date issued to July 1, 1920, on warrants numbered 1 to 59, inclusive | 54,631 94 |
| Accrued interest July 1, 1920, to September 30, 1920, on warrants numbered 15 to 59, inclusive | 920 22 |
| 6% semi-annual interest on warrants numbered 60 to 142, inclusive, June 12, 1913, to July 23, 1917 | 128,743 75 |
| Guaranteed interest to July 1, 1920: Borrowed from and due to General Fund on warrants numbered 60 to 142, inclusive | 47,980 12 |
| Guaranteed interest accrued on warrants numbered 60 to 142, inclusive, July 1, 1920, to September 30, 1920 | 1,981 15 |
| Total Shore Land Improvement Fund debt | $308,105 97 |
| *Platting and donation Harbor Area and Shore Lands as per appropriation, $5,000.00, Ch. 150, Laws 1917, borrowed from and due to General Fund—expended | 4,971 98 |
| Total Shore Land Improvement Fund debt and liability | $313,077 95 |
| SUMMARY OF A.-Y.-P. E. FUND AND SHORE LAND IMPROVEMENT FUND DEBTS: | |
| A.-Y.-P. E. Fund debt | $1,077 77 |
| Shore Land Improvement Fund debt | 313,077 95 |
| Total | $314,155 72 |
| Less cash on hand | 5,716 24 |
| NET DEBT A.-Y.-P. E. FUND AND SHORE LAND IMPROVEMENT FUND | $308,439 48 |
| †RESOURCES: Shore lands of Lake Union and Lake Washington sold (not including accrued interest) and unsold as per statement of Commissioner of Public Lands, September 30, 1920 | $306,734 47 |

* To be returned to the General Fund after all prior obligations are paid.

† Attorney General ruled in opinion dated June 15, 1915, that the General Fund shall not be reimbursed for interest advanced on Shore Land Improvement Fund warrants until the warrants are paid.

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## STATE COLLEGE OF WASHINGTON FUNDS.

The State Treasurer is the treasurer of the State College of Washington. The funds handled by him in this capacity are MORRILL, ADAMS, HATCH, SMITH-LEVER and COLLEGE. These funds are received from the U. S. Treasury Department, excepting the COLLEGE FUND, which is made up of monies received by the State College of Washington.

### MORRILL FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $36,570 00 |
| RECEIPTS. | | |
| From U. S. Treasury Department | | 100,000 00 |
| Total | | $136,570 00 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 109,933 00 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $26,637 00 |

### ADAMS FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $1,639 71 |
| RECEIPTS. | | |
| From U. S. Treasury Department | | 31,250 00 |
| Total | | $32,889 71 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 30,583 13 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $2,306 58 |

### HATCH FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $237 47 |
| RECEIPTS. | | |
| From U. S. Treasury Department | | 31,250 00 |
| Total | | $31,487 47 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 30,507 38 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $980 09 |

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## SMITH-LEVER FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $16,414 36 |
| RECEIPTS. | | |
| From U. S. Treasury Department | | 100,987 17 |
| Total | | $117,401 47 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 95,414 99 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $21,986 48 |

## COLLEGE FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $22,757 60 |
| RECEIPTS. | | |
| From State College of Washington | $368,373 05 | |
| Deposit Interest | 3,150 33 | |
| TOTAL RECEIPTS | | 371,523 38 |
| GRAND TOTAL | | $394,280 98 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 350,432 96 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $43,848 02 |

## UNITED STATES SOCIAL HYGIENE FUND.

(Created by Ch. 114, Laws 1919.)

| | Amounts | Totals |
|---|---|---|
| RECEIPTS. | | |
| From Federal Government | $39,987 26 | |
| Deposit Interest | 209 88 | |
| TOTAL RECEIPTS | | $40,197 14 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 35,312 05 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $4,885 09 |

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## UNITED STATES VOCATIONAL EDUCATION FUND.

| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $10,156 18 |
| RECEIPTS. | | |
| FROM FEDERAL GOVERNMENT | $48,729 70 | |
| DEPOSIT INTEREST | 455 61 | |
| TOTAL RECEIPTS | | 49,185 31 |
| GRAND TOTAL | | $59,341 49 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 54,350 34 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $4,991 15 |

## AGRICULTURAL SEED REVOLVING FUND.
(Created by Ch. 145, Laws 1919.)

| | Amounts | Totals |
|---|---|---|
| RECEIPTS. | | |
| COMMISSIONER OF AGRICULTURE | $811 14 | |
| DEPOSIT INTEREST | 1 55 | |
| Transferred from General Fund according to Ch. 145, Laws 1919 | 290 10 | |
| TOTAL RECEIPTS | | $1,102 79 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 914 18 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $188 61 |

## CENTRALIA NORMAL SCHOOL FUND.
(Created by Ch. 147, Laws 1919.)

| | Amounts | Totals |
|---|---|---|
| RECEIPTS. | | |
| From H. L. Bras, Centralia (gift) | $5 00 | |
| From H. H. Swofford, Centralia (gift) | 5 00 | |
| TOTAL RECEIPTS | | $10 00 |
| DISBURSEMENTS | | 00 00 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $10 50 |

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## DRUGLESS PRACTITIONERS FUND.

(Created by Ch. 36, Laws 1919.)

| | Amounts | Totals |
|---|---|---|
| RECEIPTS. | | |
| STATE BOARD OF DRUGLESS EXAMINERS | $10,450 00 | |
| DEPOSIT INTEREST | 46 40 | |
| TOTAL RECEIPTS | | $10,496 40 |
| DISBURSEMENTS. | | |
| Warrants redeemed | | 1,200 00 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $9,296 40 |

## NAUTICAL SCHOOL FUND.

(Created by Chapter 20, Laws 1917.)

| RECEIPTS. | Totals |
|---|---|
| FROM FEDERAL GOVERNMENT | $50,000 00 |
| DISBURSEMENTS. | |
| Warrants redeemed | 18,641 30 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | $36,358 70 |

Note: $50,000 for Nautical School purposes spent from General Fund also.

## FOREST RESERVE FUND.

This fund is received from the United States government by the Governor, and turned over to the Treasury Department. The same represents the State's 25% of the sale of timber and other receipts from the several forest reserves of the State, in accordance with an act of Congress approved May 23, 1908 (35 St. at L., p. 260).

The State Legislature of 1907 passed an act (being chapter 185, Session Laws of 1907) directing the State Treasurer "to turn over to the treasurers of the respective counties within the forest reserves the amount of money belonging to such county, received from the Federal Government from such forest reserves. Where the reserve is situated in more than one county the money shall be distributed in proportion to the respective counties interested." The money is to be used for the benefit of the public schools and public roads.



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## FOREST RESERVE FUND—CASH STATEMENT.

| | Totals |
|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | $42,457 38 |
| **RECEIPTS.** | |
| From U. S. Treasury Department (Transmitted through Governor): | |
| October 15, 1919 | 54,772 57 |
| September 25, 1920 | 74,261 89 |
| TOTAL RECEIPTS | $171,491 84 |
| **DISBURSEMENTS.** | |
| Warrants (favor county treasurers) redeemed | 97,229 95 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | $74,261 89 |

## DISTRIBUTION OF FOREST RESERVE FUND.

| COUNTY. | FOREST RESERVE. | Year Ending June 30, 1919 | Year Ending June 30, 1920 |
|---|---|---|---|
| Asotin | Wenaha | $468 53 | $425 29 |
| Chelan | Chelan and Wenatchee | 3,509 39 | 5,020 12 |
| Clallam | Olympic | 3,907 46 | 3,313 63 |
| Columbia | Wenaha | 1,361 28 | 1,235 68 |
| Cowlitz | Columbia | 186 65 | 289 39 |
| Ferry | Colville | 3,514 41 | 4,201 58 |
| Garfield | Wenaha | 847 42 | 769 21 |
| Grays Harbor | Olympic | 1,325 58 | 1,124 62 |
| Jefferson | Olympic | 6,256 58 | 5,306 54 |
| King | Rainier and Snoqualmie | 254 83 | 1,749 98 |
| Kittitas | Rainier and Wenatchee | 1,352 14 | 2,198 31 |
| Klickitat | Columbia | 273 29 | 429 26 |
| Lewis | Columbia and Rainier | 2,221 45 | 3,025 39 |
| Mason | Olympic | 1,356 05 | 1,150 46 |
| Okanogan | Colville and Okanogan | 6,511 56 | 8,262 40 |
| Pend Oreille | Kaniksu | 8,601 96 | 10,537 23 |
| Pierce | Rainier | 709 74 | 946 66 |
| Skagit | Washington | 426 21 | 1,739 57 |
| Skamania | Columbia and Rainier | 6,417 56 | 9,836 95 |
| Snohomish | Snoqualmie and Washington | 609 89 | 4,519 55 |
| Stevens | Colville | 405 07 | 484 47 |
| Thurston | Rainier | 1 56 | 2 11 |
| Walla Walla | Wenaha | 21 64 | 19 64 |
| Whatcom | Washington | 756 32 | 3,087 53 |
| Yakima | Columbia and Rainier | 3,276 00 | 4,596 32 |
| | Totals | $54,772 57 | $74,261 89 |

Note: For previous years' distribution see Fifteenth Biennial Report, page 62.

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| | Amounts | Totals |
|---|---|---|
| BALANCE CASH ON HAND OCTOBER 1, 1918 | | $47,980 68 |
| RECEIPTS. | | |
| From State depositaries: 2% on daily bank balances | | 240,536 29 |
| GRAND TOTAL | | $288,516 97 |
| DISBURSEMENTS. | | |
| TRANSFERRED TO FUNDS: | | |
| January 15, 1919 | $102,202 12 | |
| January 15, 1920 | 123,549 69 | |
| Total disbursements | | 225,751 81 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | | $62,765 16 |

## DISTRIBUTION OF DEPOSIT INTEREST FUND.

| FUNDS. | January 15, 1919 | January 15, 1920 | Total for Biennium |
|---|---|---|---|
| General | $25,489 09 | $14,504 00 | $39,993 09 |
| Military | 3,071 52 | 4,865 00 | 7,936 52 |
| Public Highway | 10,361 21 | 8,294 02 | 18,655 23 |
| Permanent Highway | 22,853 75 | 21,355 84 | 44,209 59 |
| University | 3,536 89 | 5,440 65 | 8,977 54 |
| Washington State College | 1,304 26 | 2,435 21 | 3,739 47 |
| Bellingham Normal School | 84 04 | 765 89 | 849 93 |
| Cheney Normal School | 341 39 | 537 78 | 879 17 |
| Ellensburg Normal School | ..... | 422 68 | 422 68 |
| Capitol Building Construction | 3,264 81 | 9,054 40 | 12,319 21 |
| Game | 414 39 | 731 80 | 1,146 19 |
| Fisheries | 504 28 | 534 69 | 1,038 97 |
| Oyster Reserve | 14 82 | 68 38 | 83 20 |
| Medical Aid | 3,515 93 | 3,681 01 | 7,196 94 |
| Accident | 11,183 42 | 15,531 80 | 26,715 22 |
| Current School | 8,639 26 | 11,291 36 | 19,930 62 |
| University Current | 442 43 | 466 05 | 908 48 |
| United States | 881 14 | 419 85 | 1,300 99 |
| Capitol Building | 143 23 | 91 35 | 234 58 |
| Scientific Current | 1,251 49 | 731 54 | 1,983 03 |
| Agricultural Current | 555 93 | 520 59 | 1,076 52 |
| C., E., P. and R. I. Current | 551 40 | 558 28 | 1,109 68 |
| Normal School Current | 1,054 11 | 1,303 16 | 2,357 27 |
| A.-Y.-P. E. and Shore Land Improvement | 74 50 | 96 19 | 170 69 |
| Drugless Practitioners | ..... | 46 40 | 46 40 |
| U. S. Vocational Education | 207 17 | 248 44 | 455 61 |
| College | 1,422 76 | 1,727 57 | 3,150 33 |
| Agricultural Seed Revolving | ..... | 1 55 | 1 55 |
| University of Washington Building | 945 81 | 3,008 92 | 3,954 73 |
| Motor Vehicle | ..... | 13,672 69 | 13,672 69 |
| U. S. Social Hygiene | 51 06 | 158 82 | 209 88 |
| Reclamation Revolving | ..... | 983 78 | 983 78 |
| State Board of Medical Examiners | *42 03 | ..... | *42 03 |
| | $102,202 12 | $123,549 69 | $225,751 81 |

* Transferred ot General Fund.

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## COMPARISON OF DEPOSIT INTEREST EARNINGS.

(Since law went into effect, 1907.)

| | |
|---|---|
| July 11, 1907, to January 15, 1908 | $8,113 94 |
| Year ended January 15, 1909 | 14,197 33 |
| Year ended January 15, 1910 | 21,405 00 |
| Year ended January 15, 1911 | 28,987 01 |
| Year ended January 15, 1912 | 30,239 40 |
| Year ended January 15, 1913 | 41,526 78 |
| Year ended January 15, 1914 | 55,144 87 |
| Year ended January 15, 1915 | 64,164 20 |
| Year ended January 15, 1916 | 83,744 05 |
| Year ended January 15, 1917 | 93,950 23 |
| Year ended January 15, 1918 | 101,337 65 |
| Year ended January 15, 1919 | 102,202 12 |
| Year ended January 15, 1920 | 123,549 60 |
| Nine months ended September 30, 1920 ($97,233.41; of which $34,468.25 was received October 1 to 16, 1920) | 97,233 41 |

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# Volume of Business October 1, 191
# September 30, 1920

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## VOLUME OF GROSS BUSINESS FOR THE BIENNIUM ENDING SEPTEMBER 30, 1920.

| FUNDS. | Balance Cash on Hand October 1, 1918 | Receipts (Gross) | Disbursements (Gross) | Balance Cash on Hand September 30, 1920 |
|---|---|---|---|---|
| General | $1,345,381 08 | $8,102,929 32 | $9,759,715 41 | *$311,405 01 |
| Military | 183,587 49 | 636,354 11 | 344,715 38 | 475,226 22 |
| Public Highway | 558,720 64 | 3,730,377 84 | 4,660,187 40 | *371,038 92 |
| Permanent Highway | 1,124,536 42 | 3,193,930 55 | 3,299,783 62 | 1,018,683 35 |
| University | 235,182 40 | 1,544,187 12 | 1,546,677 88 | 232,691 64 |
| Washington State College | 99,062 29 | 940,967 55 | 903,111 97 | 136,917 87 |
| Bellingham Normal School | 14,923 47 | 316,686 35 | 253,865 56 | 77,744 26 |
| Cheney Normal School | 30,901 07 | 278,990 29 | 304,985 27 | 4,906 09 |
| Ellensburg Normal School | 8,733 29 | 224,707 28 | 203,001 93 | 30,438 64 |
| Capitol Building Construction | 230,966 97 | 1,042,620 20 | 974,893 04 | 298,694 13 |
| Reclamation Revolving | ..... | 532,234 03 | 208,884 09 | 323,349 94 |
| Accident | 442,399 64 | 7,298,807 64 | 6,669,417 73 | 1,071,789 55 |
| Medical Aid | 165,420 85 | 607,493 66 | 588,153 17 | 184,761 34 |
| Fisheries | 21,264 11 | 235,369 02 | 235,986 06 | 20,647 07 |
| State Game | 26,495 87 | 132,139 82 | 82,413 28 | 76,222 41 |
| State Oyster Reserve | 503 77 | 17,293 60 | 10,459 30 | 7,338 07 |
| University of Washington Building | 59,374 61 | 259,880 29 | 13,122 11 | 306,132 79 |
| Harbor Improvement | 12,656 23 | 55,681 28 | 58,575 55 | 9,761 96 |
| Permanent School | 116,458 45 | 3,917,026 60 | 4,019,745 00 | 13,740 05 |
| Current School | 258,379 53 | 2,520,101 80 | 2,564,003 04 | 214,478 29 |
| Agricultural College Permanent | 17,592 85 | 149,389 55 | 164,372 00 | 2,610 40 |
| Agricultural College Current | 8,249 70 | 59,819 42 | 63,075 87 | 4,993 25 |
| C., E., P. and R. I. Permanent | 14,653 50 | 138,053 97 | 149,850 00 | 2,857 47 |
| C., E., P. and R. I. Current | 4,139 31 | 73,731 96 | 74,009 54 | 3,861 73 |
| Normal School Permanent | 66,520 80 | 181,110 23 | 237,800 00 | 9,831 03 |
| Normal School Current | 6,324 63 | 70,378 51 | 69,224 42 | 7,478 72 |
| Scientific School Permanent | 50,789 71 | 189,336 52 | 239,200 00 | 926 23 |
| Scientific School Current | 5,635 13 | 71,156 78 | 64,899 12 | 11,892 79 |
| University Permanent | 7,741 29 | 55,105 41 | 60,350 00 | 2,496 70 |
| University Current | 19,728 74 | 59,096 08 | 32,869 08 | 45,955 72 |
| United States | 50,702 79 | 107,369 89 | 148,899 70 | 9,172 48 |
| Capitol Building | 3,259 33 | 114,902 54 | 115,515 00 | 2,646 87 |
| A.-Y.-P. Exposition and Shore Land Improvement | 998 99 | 97,658 81 | 92,911 56 | 5,716 24 |
| A.-Y.-P. E. Guaranteed Interest | 443 90 | 1,174 97 | 1,420 85 | 198 02 |
| Shore Land Improvement Guaranteed Interest | 784 61 | 26,418 13 | 26,584 87 | 617 87 |
| Morrill | 36,570 00 | 100,000 00 | 109,933 00 | 26,637 00 |
| Adams | 1,689 71 | 31,250 00 | 30,583 13 | 2,306 58 |
| Hatch | 237 47 | 31,250 00 | 30,507 38 | 980 09 |
| Smith-Lever | 16,414 30 | 100,987 17 | 95,414 99 | 21,986 48 |
| College | 22,757 60 | 371,523 38 | 350,432 96 | 43,848 02 |
| U. S. Social Hygiene | ..... | 40,197 14 | 35,312 05 | 4,885 09 |
| U. S. Vocational Education | 10,156 18 | 49,185 31 | 54,350 34 | 4,991 15 |
| Agricultural Seed Revolving | ..... | 1,102 79 | 914 18 | 188 61 |
| Centralia Normal School | ..... | 10 00 | ..... | 10 00 |
| Drugless Practitioners | ..... | 10,496 40 | 1,200 00 | 9,296 40 |
| Motor Vehicle | ..... | 5,102,653 04 | 3,665,924 91 | 1,436,728 13 |
| Nautical School | ..... | 50,000 00 | 13,641 30 | 36,358 70 |
| Forest Reserve | 42,457 38 | 129,034 46 | 97,229 95 | 74,261 89 |
| Deposit Interest | 47,980 68 | 240,536 29 | 225,751 81 | 62,765 16 |
| Totals (Less overdrafts) | $5,370,696 78 | $43,240,706 58 | $42,953,824 80 | $5,657,578 56 |

### SUMMARY.

| | |
|---|---|
| Balance cash on hand October 1, 1918 | $5,370,696 78 |
| Gross receipts October 1, 1918, to September 30, 1920 | 43,240,706 58 |
| Total | $48,611,403 36 |
| Gross Disbursements | 42,953,824 80 |
| BALANCE CASH ON HAND SEPTEMBER 30, 1920 | $5,657,578 56 |

* Overdrafts.

(See following statement of NET Receipts and Disbursements.)

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## ACTUAL NET CASH RECEIPTS AND CASH DISBURSEMENTS.

The actual net cash received and disbursed for the biennial period is considerable less than the gross receipts and gross disbursements as shown on page 71, since transfers from one fund to another, whether book transfers or transfers by warrants, do not increase, or decrease, as the case might be, the total actual cash received or disbursed. All warrants redeemed for the purchase of bonds by the six permanent funds and the accident fund are not cash expenditures for the purpose of running the state government, but merely an investment, or exchange of cash for bonds, although necessarily shown in the foregoing statement of gross receipts and gross disbursements as such. Likewise all bonds redeemed by the several counties, school districts, municipalities and state appearing as receipts do not increase any of the six permanent funds from a revenue standpoint but merely return money previously loaned.

The following statement shows the amounts which should be deducted from the total receipts and disbursements in order to arrive at the actual net cash received and disbursed by the state for the two years.

| | Reduces Gross Receipts | Reduces Gross Disbursements |
|---|---|---|
| GENERAL FUND: | | |
| Transferred to Fisheries Fund by warrant to comply with Chapter 123, Laws of 1919 | ..... | $2,140 28 |
| Transferred to Agricultural Seed Revolving Fund to comply with Chapter 145, Session Laws of 1919 | $290 10 | 290 10 |
| Items refunded from various sources, having been originally disbursed by warrants against the General Fund. Not permanent disbursements nor actual receipts from a revenue standpoint | 3,381 21 | 3,381 21 |
| Transferred to State Reclamation Revolving Fund to comply with Chapter 158, Session Laws of 1919 | ..... | 100,000 00 |
| Transferred from State Board of Medical Examiners Fund (To close account into the General Fund) | 2,170 42 | |
| Transferred to Drugless Practitioners Fund to comply with Chapter 36, Session Laws of 1919 | 8,075 00 | 8,075 00 |
| Transferred from A.-Y.-P. E. Fund to General Fund; guaranteed interest returned | 1,174 97 | 1,174 97 |
| Transferred from Reclamation Revolving Fund by warrant to correct voucher drawn erroneously against this fund | 368 86 | 368 86 |
| Transferred from Cheney Normal School Fund by warrant to correct voucher erroneously drawn against this fund | 2,114 99 | 2,114 99 |
| Transferred to Shore Land Improvement Guaranteed Interest Fund to pay interest on Shore Land Improvement Fund warrants | ..... | 26,418 13 |
| ACCIDENT FUND: | | |
| Cash returned on over-subscription to Victory Loan bonds | 20,000 00 | 20,000 00 |
| Items refunded from various sources, having been originally disbursed by warrants against the Accident Fund. Not permanent disbursements nor actual receipts from a revenue standpoint | 3,232 77 | 3,232 77 |
| MEDICAL AID FUND: | | |
| Items refunded from various sources, having been originally disbursed by warrants against the Medical Aid Fund. Not permanent disbursements nor actual receipts from a revenue standpoint | 207 19 | 207 19 |
| PUBLIC HIGHWAY FUND: | | |
| Items refunded from various sources, having been originally disbursed by warrants against the Public Highway Fund. Not permanent disbursements nor actual receipts from a revenue standpoint | 96 53 | 96 53 |
| Transferred to Permanent Highway for levies against counties composed entirely of islands | 3,566 00 | 3,566 00 |
| Transferred from Motor Vehicle Fund by warrants to correct vouchers erroneously drawn against this fund | 8,731 36 | 8,731 36 |

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## Actual Net Cash Receipts and Cash Disbursements—Continued.

| | Reduces Gross Receipts | Reduces Gross Disbursements |
|---|---|---|
| PERMANENT HIGHWAY FUND: | | |
| Transferred to Motor Vehicle Fund in accordance with Section 18, Chapter 46, Laws of 1919 | $51,425 55 | $51,425 55 |
| CHENEY NORMAL SCHOOL FUND: | | |
| Transferred from General Fund by warrant to correct voucher erroneously drawn against this fund | 8,400 00 | 8,400 00 |
| FISHERIES FUND: | | |
| Items refunded from various sources, having been originally disbursed by warrants against the Fisheries Fund. Not permanent disbursements nor actual receipts from a revenue standpoint | 310 00 | 310 00 |
| Transferred from the General Fund to comply with Chapter 123, Laws of 1919 | 2,140 28 | |
| AGRICULTURAL COLLEGE CURRENT FUND: | | |
| Transferred from General Fund to correct voucher erroneously drawn against this fund | 3,431 36 | 3,431 36 |
| C., E., P. AND R. I. CURRENT FUND: | | |
| Transferred from General Fund by warrant to correct voucher erroneously drawn against this fund | 62 50 | 62 50 |
| NORMAL SCHOOL CURRENT FUND: | | |
| Transferred from Ellensburg Normal School Fund by warrant to correct voucher erroneously drawn against this fund | 1,305 64 | 1,305 64 |
| STATE BOARD OF MEDICAL EXAMINERS FUND: | | |
| Transfer to General Fund to close account into the General Fund | | 2,170 42 |
| A.-Y.-P. E. GUARANTEED INTEREST FUND: | | |
| Transferred by warrant from General Fund to pay interest on A.-Y.-P. E. Series "B" warrants | 1,174 97 | |
| A.-Y.-P. E. FUND: | | |
| Transferred to General Fund to return guaranteed interest borrowed | | 1,174 97 |
| SHORE LAND IMPROVEMENT GUARANTEED INTEREST FUND: | | |
| Transferred by warrants from General Fund to pay interest on Shore Land Improvement Fund warrants | 26,418 13 | |
| MILITARY FUND: | | |
| Items refunded from various sources, having been originally disbursed by warrants against Military Fund. Not permanent disbursements nor actual receipts from a revenue standpoint | 104 51 | 104 51 |
| Refund to balance Revolving Fund biennium 1917 and 1919 | 1,714 08 | |
| To close out the account of National Guard of Washington biennium 1917 and 1919 | 145 25 | |
| SCIENTIFIC SCHOOL CURRENT FUND: | | |
| Transferred from General Fund by warrant to correct voucher erroneously drawn against this fund | 4,135 41 | 4,135 41 |
| MOTOR VEHICLE FUND: | | |
| Transferred from Public Highway Fund by warrant to correct voucher erroneously drawn against this fund | 134 72 | 134 72 |
| Transferred to Permanent Highway Fund to comply with Chapter 54, Session Laws of 1919 | 18,065 73 | 18,065 73 |
| RECLAMATION REVOLVING FUND: | | |
| Transferred from General Fund by warrant to comply with Chapter 158, Laws of 1919 | 100,000 00 | |
| Items refunded from various sources, having been originally disbursed by warrants against the Reclamation Revolving Fund. Not permanent disbursements nor actual receipts from a revenue standpoint | 1,000 00 | 1,000 00 |
| CAPITOL BUILDING FUND: | | |
| Transferred to the Accident Fund, redemption of Capitol Building Fund bonds | | 114,000 00 |

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## Actual Net Cash Receipts and Cash Disbursements—Continued.

| | Reduces Gross Receipts | Reduces Gross Disbursements |
|---|---|---|
| DEPOSIT INTEREST FUND: | | |
| Transferred from Deposit Interest Fund to various funds. Not an actual receipt nor disbursement of cash | $225,751 81 | $225,751 81 |
| WARRANTS REDEEMED FOR PURCHASE OF BONDS (Not disbursements but investments): | | |
| Permanent School Fund | | $4,019,745 00 |
| University Permanent Fund | | 53,000 00 |
| Scientific School Permanent Fund | | 239,200 00 |
| Agricultural College Permanent Fund | | 164,372 00 |
| C., E., P. and R. I. Permanent Fund | | 149,850 00 |
| Normal School Permanent Fund | | 237,800 00 |
| Accident Fund | | 2,633,100 00 |
| BONDS REDEEMED—STATE, COUNTY, SCHOOL DISTRICT, MUNICIPAL AND GOVERNMENT CERTIFICATES (Does not increase revenue): | | |
| Permanent School Fund | $2,155,040 75 | |
| University Permanent Fund | 21,350 00 | |
| Scientific School Permanent Fund | 71,550 00 | |
| Agricultural College Permanent Fund | 65,212 05 | |
| C., E., P. and R. I. Permanent Fund | 71,000 00 | |
| Normal School Permanent Fund | 65,200 00 | |
| Accident Fund | 1,466,600 00 | |
| Total deductions all funds | $4,415,072 09 | $8,108,327 01 |

## SUMMARY.

| FUNDS. | Reduces Gross Receipts | Reduces Gross Disbursements |
|---|---|---|
| General | $17,575 55 | $142,963 54 |
| Accident | 23,232 77 | 23,232 77 |
| Medical Aid | 207 19 | 207 19 |
| Public Highway | 12,383 89 | 12,383 89 |
| Permanent Highway | 51,425 55 | 51,425 55 |
| Cheney Normal School | 8,400 00 | 8,400 00 |
| Fisheries Fund | 2,450 28 | 310 00 |
| Agricultural College Current | 3,431 36 | 3,431 36 |
| C., E., P. and R. I. Current | 62 50 | 62 50 |
| Normal School Current | 1,305 64 | 1,305 64 |
| State Board of Medical Examiners | | 2,170 42 |
| A.-Y.-P. E. Guaranteed Interest | 1,174 97 | |
| A.-Y.-P. Exposition | | 1,174 97 |
| Shore Land Improvement Guaranteed Interest | 26,418 13 | |
| Military | 1,963 79 | 104 51 |
| Scientific School Current | 4,135 41 | 4,135 41 |
| Motor Vehicle | 18,200 45 | 18,200 45 |
| Reclamation Revolving | 101,000 00 | 1,000 00 |
| Capitol Building | | 114,000 00 |
| Deposit Interest | 225,751 81 | 225,751 81 |
| Six Permanent Funds | 2,449,352 80 | 4,863,967 00 |
| Accident | 1,466,600 00 | 2,633,100 00 |
| Total Reductions | $4,415,072 09 | $8,108,327 01 |

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## Volume of Business—Concluded.

## ACTUAL NET CASH RECEIPTS AND CASH DISBURSEMENTS.

| | Receipts | Disbursements |
|---|---|---|
| Gross receipts and disbursements as shown on page 71 | $43,240,706 58 | $42,953,824 80 |
| Less deductions as shown above | 4,415,072 09 | 8,108,327 01 |
| ACTUAL NET RECEIPTS AND DISBURSEMENTS | $38,825,634 49 | $34,845,497 79 |

## SUMMARY.

| | Gross Receipts | Gross Disbursements |
|---|---|---|
| 1910-1912 | $16,911,514 42 | $15,711,107 81 |
| 1912-1914 | 22,277,455 13 | 20,863,418 20 |
| 1914-1916 | 24,408,377 46 | 23,340,871 78 |
| 1916-1918 | 30,866,707 42 | 30,416,677 40 |
| 1918-1920 | 43,240,706 58 | 42,953,824 80 |
| Total Receipts and Disbursements, 10 years | $137,699,761 01 | $133,285,899 99 |

## COMPARISON OF INCREASE.

| COMPARISON OF INCREASE. | Gross Receipts | Gross Disbursements |
|---|---|---|
| Increase of business 1910-1912 over 1908-1910 | $3,529,876 63 | $2,766,844 65 |
| Increase of business 1912-1914 over 1910-1912 | 5,365,940 71 | 5,152,310 39 |
| Increase of business 1914-1916 over 1912-1914 | 2,125,922 33 | 2,477,453 58 |
| Increase of business 1916-1918 over 1914-1916 | 6,463,329 96 | 7,075,805 62 |
| Increase of business 1919-1920 over 1916-1918 | 12,866,707 42 | 12,537,197 40 |
| Total increase, 10 years | $30,351,777 05 | $30,009,611 64 |

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**Statement of Direct Revenue and Indirect Revenue for Biennium Ending September 30, 1920—Continued.**

**RECAPITULATION.**

| | |
|---|---|
| Total direct State tax | $15,440,197 71 |
| Total indirect revenues | 23,395,436 76 |
| Transfers, bonds redeemed, etc | 4,415,072 09 |
| Total Gross Receipts | $43,240,706 56 |

**COMPARATIVE STATEMENT OF DIRECT AND INDIRECT REVENUES.**

| | Direct State Tax | Indirect Revenues |
|---|---|---|
| Biennium ended September 30, 1920 | $15,440,197 71 | $23,395,436 76 |
| Biennium ended September 30, 1918 | 11,862,215 08 | 15,766,749 19 |
| Increase in direct State tax (Actual cash receipts) | $3,577,982 63 | |
| Increase in direct revenues (Actual cash receipts) | | $7,618,687 50 |

* Deposit interest receipts included in other funds.

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# CASH ACCOUNT

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## STATE TREASURER'S CASH ACCOUNT.

| DEPOSITARY | Address | County | Amount of Deposit September 30, 1920 |
|---|---|---|---|
| Capital National Bank (Regular) | Olympia | Thurston | $508,449 45 |
| Capital National Bank (Collection) | Olympia | Thurston | 30,799 15 |
| First National Bank | Ritzville | Adams | 70,000 00 |
| American State Bank | Ritzville | Adams | 20,000 00 |
| First National Bank | Clarkston | Asotin | 10,000 00 |
| Bank of Asotin County | Asotin | Asotin | 12,500 00 |
| First National Bank | Kennewick | Benton | 30,000 00 |
| Citizens State Bank | Prosser | Benton | 10,000 00 |
| Prosser State Bank | Prosser | Benton | 20,000 00 |
| Farmers & Merchants Bank | Cashmere | Chelan | 10,000 00 |
| Leavenworth State Bank | Leavenworth | Chelan | 10,000 00 |
| Chelan State Bank | Chelan | Chelan | 2,000 00 |
| Columbia Valley Bank | Wenatchee | Chelan | 75,000 00 |
| Commercial Bank & Trust Co. | Wenatchee | Chelan | 100,000 00 |
| Bank of Clallam County | Port Angeles | Clallam | 15,000 00 |
| Washington State Bank | Port Angeles | Clallam | 15,000 00 |
| Citizens National Bank | Port Angeles | Clallam | 45,000 00 |
| First National Bank | Camas | Clarke | 15,000 00 |
| Vancouver National Bank | Vancouver | Clarke | 45,000 00 |
| American Security Bank | Vancouver | Clarke | 10,000 00 |
| Washington Exchange Bank | Vancouver | Clarke | 20,000 00 |
| First State Bank of Yacolt | Yacolt | Clarke | 5,000 00 |
| Kelso State Bank | Kelso | Cowlitz | 25,000 00 |
| Woodland State Bank | Woodland | Cowlitz | 20,000 00 |
| Douglas County Bank | Waterville | Douglas | 30,000 00 |
| Waterville Savings Bank | Waterville | Douglas | 20,000 00 |
| Withrow State Bank | Withrow | Douglas | 10,000 00 |
| Mansfield State Bank | Mansfield | Douglas | 50,000 00 |
| Farmers State Bank | Connell | Franklin | 7,500 00 |
| State Bank of Connell | Connell | Franklin | 10,000 00 |
| Bank of Pasco | Pasco | Franklin | 25,000 00 |
| First National Bank | Pasco | Franklin | 10,000 00 |
| Farmers National Bank | Pomeroy | Garfield | 10,000 00 |
| Warden State Bank | Warden | Grant | 9,500 00 |
| Grant County Bank | Ephrata | Grant | 16,000 00 |
| First National Bank | Ephrata | Grant | 10,000 00 |
| Farmers Bank | Krupp | Grant | 10,000 00 |
| Ruff State Bank | Ruff | Grant | 10,000 00 |
| Wheeler State Bank | Wheeler | Grant | 10,000 00 |
| Hayes & Hayes, Bankers | Aberdeen | Grays Harbor | 70,000 00 |
| Bank of Elma | Elma | Grays Harbor | 16,000 00 |
| Farmers & Lumbermens Bank | Elma | Grays Harbor | 15,000 00 |
| First National Bank | Hoquiam | Grays Harbor | 5,000 00 |
| Lumbermens Bank | Hoquiam | Grays Harbor | 10,000 00 |
| Montesano National Bank | Montesano | Grays Harbor | 15,000 00 |
| Montesano State Bank | Montesano | Grays Harbor | 15,000 00 |
| First National Bank | Port Townsend | Jefferson | 20,000 00 |
| Duvall State Bank | Duvall | King | 7,500 00 |
| Snoqualmie Valley Bank | Tolt | King | 5,000 00 |
| State Bank of Enumclaw | Enumclaw | King | 17,500 00 |
| State Bank of North Bend | North Bend | King | 5,000 00 |
| First National Bank | Kent | King | 16,250 00 |
| State Bank of Kent | Kent | King | 10,000 00 |
| Redmond State Bank | Redmond | King | 11,250 00 |
| Kirkland State Bank | Kirkland | King | 5,000 00 |
| Bothell State Bank | Bothell | King | 5,000 00 |
| American Savings Bank & Trust Co. | Seattle | King | 40,000 00 |
| Citizens' Bank of Georgetown | Seattle | King | 10,000 00 |
| Renton State Bank | Renton | King | 15,000 00 |
| Dexter Horton National Bank | Seattle | King | 75,000 00 |
| First National Bank | Seattle | King | 75,000 00 |
| Bank of California, N. A. | Seattle | King | 100,000 00 |
| Metropolitan Bank | Seattle | King | 125,000 00 |
| National Bank of Commerce | Seattle | King | 175,000 00 |
| National City Bank | Seattle | King | 75,000 00 |
| Northwest Trust & Savings Bank | Seattle | King | 30,000 00 |
| Scandinavian-American Bank | Seattle | King | 100,000 00 |
| Seaboard National Bank | Seattle | King | 30,000 00 |
| Seattle National Bank | Seattle | King | 150,000 00 |
| State Bank of Seattle | Seattle | King | 40,000 00 |

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## State Treasurer's Cash Account—Continued.

| DEPOSITARY | Address | County | Amount of Deposit September 30, 1920 |
|---|---|---|---|
| Union National Bank | Seattle | King | $100,000 00 |
| Green Lake State Bank | Seattle | King | 10,000 00 |
| University State Bank | Seattle | King | 15,000 00 |
| Guardian Trust & Savings Bank | Seattle | King | 15,000 00 |
| The Marine Bank | Seattle | King | 10,000 00 |
| Bremerton Trust & Savings Bank | Bremerton | Kitsap | 10,000 00 |
| First National Bank | Bremerton | Kitsap | 10,000 00 |
| State Bank of Charleston | Charleston | Kitsap | 2,500 00 |
| Kitsap County Bank | Port Orchard | Kitsap | 20,000 00 |
| First National Bank | Poulsbo | Kitsap | 25,000 00 |
| First National Bank | Cle Elum | Kittitas | 10,000 00 |
| Washington National Bank | Ellensburg | Kittitas | 45,000 00 |
| Farmers Bank | Ellensburg | Kittitas | 15,000 00 |
| Farmers State Bank | Centerville | Klickitat | 15,000 00 |
| Brooks & Co. Bank | Goldendale | Klickitat | 17,500 00 |
| State Bank of Goldendale | Goldendale | Klickitat | 25,000 00 |
| Columbia State Bank | White Salmon | Klickitat | 15,000 00 |
| Centralia State Bank | Centralia | Lewis | 20,000 00 |
| Farmers & Merchants Bank | Centralia | Lewis | 20,000 00 |
| First Guaranty Bank | Centralia | Lewis | 14,000 00 |
| Coffman Dobson Bank & Trust Co. | Chehalis | Lewis | 10,000 00 |
| First National Bank of Chehalis | Chehalis | Lewis | 45,000 00 |
| Security State Bank | Chehalis | Lewis | 10,000 00 |
| State Bank of Winlock | Winlock | Lewis | 7,500 00 |
| Creston State Bank | Creston | Lincoln | 20,000 00 |
| Lincoln County State Bank | Davenport | Lincoln | 25,000 00 |
| Reardan National Bank | Reardan | Lincoln | 20,000 00 |
| Farmers State Bank | Wilbur | Lincoln | 15,000 00 |
| Farmers State Bank | Almira | Lincoln | 15,000 00 |
| Almira State Bank | Almira | Lincoln | 15,000 00 |
| Bank of Edwall | Edwall | Lincoln | 5,000 00 |
| Farmers & Merchants Bank | Odessa | Lincoln | 15,000 00 |
| Union State Bank | Odessa | Lincoln | 15,000 00 |
| First National Bank | Harrington | Lincoln | 20,000 00 |
| State Bank of Shelton | Shelton | Mason | 15,000 00 |
| First National Bank | Oroville | Okanogan | 15,000 00 |
| Molson State Bank | Molson | Okanogan | 10,000 00 |
| Citizens State Bank | Omak | Okanogan | 5,000 00 |
| Commercial Bank | Okanogan | Okanogan | 15,000 00 |
| First National Bank | Okanogan | Okanogan | 10,000 00 |
| Commercial Bank of Twisp | Twisp | Okanogan | 10,000 00 |
| Willapa Harbor State Bank | Raymond | Pacific | 15,000 00 |
| Southwest Washington Bank | Ilwaco | Pacific | 5,000 00 |
| Pacific State Bank | South Bend | Pacific | 15,000 00 |
| Security State Bank | Newport | Pend Oreille | 20,000 00 |
| Farmers State Bank | Newport | Pend Oreille | 10,000 00 |
| Eatonville State Bank | Eatonville | Pierce | 5,000 00 |
| Puyallup State Bank | Puyallup | Pierce | 15,000 00 |
| Roy State Bank | Roy | Pierce | 5,000 00 |
| Bank of California, N. A. | Tacoma | Pierce | 85,000 00 |
| National Bank of Tacoma | Tacoma | Pierce | 85,000 00 |
| North Pacific Bank | Tacoma | Pierce | 20,000 00 |
| Puget Sound Bank & Trust Co. | Tacoma | Pierce | 20,000 00 |
| Scandinavian-American Bank | Tacoma | Pierce | 100,000 00 |
| Tacoma Savings Bank & Trust Co. | Tacoma | Pierce | 50,000 00 |
| First Bank of Wilkeson | Wilkeson | Pierce | 10,000 00 |
| San Juan County Bank | Friday Harbor | San Juan | 10,000 00 |
| Hamilton State Bank | Hamilton | Skagit | 10,000 00 |
| First National Bank | Mt. Vernon | Skagit | 17,000 00 |
| Skagit Co. Savings Bank & Trust Co. | Mt. Vernon | Skagit | 20,000 00 |
| C. E. Bingham & Co. | Sedro Woolley | Skagit | 20,000 00 |
| Bank of Stevenson | Stevenson | Skamania | 8,000 00 |
| Citizens State Bank | Arlington | Snohomish | 10,000 00 |
| Bank of Stanwood | Stanwood | Snohomish | 10,000 00 |
| Bank of Commerce | Everett | Snohomish | 25,000 00 |
| Citizens Bank & Trust Co. | Everett | Snohomish | 20,000 00 |
| First National Bank | Everett | Snohomish | 35,000 00 |
| Everett Trust & Savings Bank | Everett | Snohomish | 5,000 00 |
| Marysville State Bank | Marysville | Snohomish | 5,000 00 |
| Exchange National Bank | Spokane | Spokane | 300,000 00 |

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## State Treasurer's Cash Account—Concluded.

| DEPOSITARY | Address | County | Amount of Deposit September 30, 1920 |
|---|---|---|---|
| Fidelity National Bank | Spokane | Spokane | $100,000 00 |
| Old National Bank | Spokane | Spokane | 80,000 00 |
| Scandinavian-American Bank | Spokane | Spokane | 40,000 00 |
| Union Park Bank | Spokane | Spokane | 5,000 00 |
| Spokane State Bank | Spokane | Spokane | 10,000 00 |
| Spokane & Eastern Trust Co. | Spokane | Spokane | 120,000 00 |
| Washington Trust Co. | Spokane | Spokane | 60,000 00 |
| Security State Bank | Spokane | Spokane | 25,000 00 |
| Opportunity State Bank | Opportunity | Spokane | 15,000 00 |
| Rockford State Bank | Rockford | Spokane | 5,000 00 |
| First National Bank | Hillyard | Spokane | 7,500 00 |
| First National Bank | Medical Lake | Spokane | 10,000 00 |
| Bank of Chewelah | Chewelah | Stevens | 15,000 00 |
| First National Bank | Chewelah | Stevens | 10,000 00 |
| Bank of Colville | Colville | Stevens | 25,000 00 |
| First National Bank | Colville | Stevens | 20,000 00 |
| Olympia National Bank | Olympia | Thurston | 35,000 00 |
| The Citizens Bank | Tenino | Thurston | 4,500 00 |
| Baker-Boyer National Bank | Walla Walla | Walla Walla | 100,000 00 |
| Peoples State Bank | Walla Walla | Walla Walla | 25,000 00 |
| Third National Bank | Walla Walla | Walla Walla | 40,000 00 |
| First National Bank | Bellingham | Whatcom | 90,000 00 |
| Northwestern National Bank | Bellingham | Whatcom | 15,000 00 |
| Colfax National Bank | Colfax | Whitman | 15,000 00 |
| Colfax State Bank | Colfax | Whitman | 40,000 00 |
| Farmers National Bank of Colfax | Colfax | Whitman | 35,000 00 |
| Commercial State Bank | Oaksdale | Whitman | 7,500 00 |
| First National Bank | Pullman | Whitman | 75,000 00 |
| Pullman State Bank | Pullman | Whitman | 37,500 00 |
| Bank of Farmington | Farmington | Whitman | 20,000 00 |
| Bank of Rosalia | Rosalia | Whitman | 20,000 00 |
| Citizens State Bank | Tekoa | Whitman | 9,000 00 |
| Garfield National Bank | Garfield | Whitman | 5,000 00 |
| Security State Bank | Palouse | Whitman | 15,000 00 |
| Farmers National Bank of Palouse | Palouse | Whitman | 15,000 00 |
| First National Bank | Yakima | Yakima | 26,000 00 |
| Yakima Trust Company | Yakima | Yakima | 80,000 00 |
| First National Bank | Sunnyside | Yakima | 20,000 00 |
| Central Bank of Toppenish | Toppenish | Yakima | 20,000 00 |
| First National Bank | Toppenish | Yakima | 10,000 00 |
| First National Bank | Zillah | Yakima | 10,000 00 |
| Total cash in banks | | | $5,653,748 60 |
| Cash in till | | | 210 00 |
| Warrant held as cash | | | 70 00 |
| Cash on hand for deposit | | | 3,549 96 |
| TOTAL CASH IN STATE TREASURY SEPTEMBER 30, 1920 | | | $5,657,578 56 |

Note: All deposits draw 2% interest on daily balances, payable quarterly within ten days after the end of quarter. Total number of banks, 182, representing 36 counties out of 39.

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# Insurance and Trust Securities

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# INSURANCE SECURITIES

Securities deposited with the State Treasurer by Insurance Companies as required or authorized under the Insurance Code, and approved by the Insurance Commissioner.

## DOMESTIC COMPANIES.

(Section 6059-24, Rem.-Bal. Code.)

| | |
|---|---|
| American Casualty Company | $15,000 00 |
| New World Life Insurance Company | 1,196,767 80 |
| North Carolina Home Insurance Company | 11,000 00 |
| Northern Life Insurance Company | 1,104,885 33 |
| Northwestern Mutual Fire Association (Sub. 1, Secs. 6059-86 and 106, Rem.-Bal. Code) | 250,000 00 |
| Occidental Life Insurance Company | 346,250 00 |
| Western Union Life Insurance Company | 3,177,542 28 |
| Total Domestic Companies | $6,101,445 41 |

## ALIEN COMPANIES.

(Sub. 6, Sec. 6059-22-24, Rem.-Bal. Code.)

| | |
|---|---|
| Canton Insurance Office, Ltd., Hong Kong, China | $200,000 00 |

## TITLE INSURANCE COMPANIES.

(Sub. 4, Sec. 6059-84, Rem.-Bal. Code.)

| | |
|---|---|
| Mason County Abstract and Title Company | $10,550 00 |
| Northwestern Title Insurance Company | 97,350 00 |
| Washington Title Insurance Company | 151,000 00 |
| Total Title Insurance Companies | $258,900 00 |
| Total all Insurance Securities deposited with State Treasurer | $6,560,345 41 |

## TRUST COMPANY SECURITIES.

Securities deposited with the State Treasurer according to the provisions of section 25, chapter 80, Session Laws of 1917.

| | |
|---|---|
| Lincoln Trust Company, Spokane | $375,155 35 |

Note: The total liability of the above mentioned company on all bonds issued and in force, for which securities are deposited with the State Treasurer, according to the sworn statement of a majority of the Board of Directors of the Lincoln Trust Company, under date of September 8, 1920, was $358,893.90.

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## TIDE LAND NOTES.

**Statement of promissory notes, held by the State Treasurer, September 30, 1920, representing the amount due on certain contracts and certificates, for the purchase of tide lands, as recorded in the office of the Commissioner of Public Lands.**

**See General Fund "Tide Land Notes" for payments during the biennium.**

| CERTIFICATES | NOTES | DATE | Unpaid Principal |
|---|---|---|---|
| 35 | 5 to 9, inclusive | Aug. 18, 1892 | $206 44 |
| 36 | 2 to 9, inclusive | Sept. 30, 1892 | 298 98 |
| 39 | 4 to 9, inclusive | Oct. 11, 1892 | 40 50 |
| 51 | 5 to 9, inclusive | Nov. 1, 1892 | 300 00 |
| 60 | 2 to 9, inclusive | Nov. 22, 1892 | 664 00 |
| 77 | 3 to 9, inclusive | Dec. 1, 1892 | 24 50 |
| 122 | 1 to 9, inclusive | Dec. 27, 1892 | 628 20 |
| 124 | 1 to 9, inclusive | Dec. 27, 1892 | 116 10 |
| 128 | 1 to 9, inclusive | Jan. 26, 1893 | 269 10 |
| 153 | 2 to 9, inclusive | Dec. 28, 1892 | 220 00 |
| 162 | 3 to 9, inclusive | Jan. 30, 1893 | 45 50 |
| 163 | 2 to 9, inclusive | Dec. 27, 1892 | 39 76 |
| 181 | 4 to 9, inclusive | Dec. 2, 1892 | 153 00 |
| 182 | 1 to 9, inclusive | Dec. 1, 1892 | 73 80 |
| 191 | 2 to 9, inclusive | Mar. 6, 1893 | 108 20 |
| 192 | 1 to 9, inclusive | Jan. 26, 1893 | 99 00 |
| 193 | 3 to 9, inclusive | Jan. 26, 1893 | 87 50 |
| 196 | 1 to 9, inclusive | Jan. 20, 1893 | 161 10 |
| 201 | 2 to 9, inclusive | Jan. 26, 1893 | 114 40 |
| 207 | 5 to 9, inclusive | Feb. 14, 1893 | 12 00 |
| 213 | 1 to 9, inclusive | Dec. 30, 1892 | 661 50 |
| 232 | 1 to 9, inclusive | Nov. 17, 1893 | 228 69 |
| 238 | 1 to 9, inclusive | Dec. 18, 1893 | 118 08 |
| 258 | 1 to 9, inclusive | Jan. 4, 1894 | 140 94 |
| 259 | 1 to 9, inclusive | Jan. 4, 1894 | 50 85 |
| 262 | 4 to 9, inclusive | Feb. 9, 1894 | 121 50 |
| 289 | 1 to 9, inclusive | Mar. 12, 1894 | 379 53 |
| 299 | 7 to 9, inclusive | Mar. 21, 1894 | 165 00 |
| 315 | 2 to 9, inclusive | Apr. 30, 1894 | 48 00 |
| 330 | 7 to 9, inclusive | Apr. 30, 1894 | 170 58 |
| 332 | 1 to 9, inclusive | Apr. 30, 1894 | 23 50 |
| 392 | 1 to 9, inclusive | Mar. 21, 1894 | 214 92 |
| 414 | 1 to 9, inclusive | Sept. 29, 1894 | 135 00 |
| 419 | 1 to 9, inclusive | Apr. 3, 1894 | 1,031 58 |
| Total | | | $7,206 65 |

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# BOND ACCOUNT

## Six Permanent School and Institutional Funds and Accident Fund

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# BOND ACCOUNT

## RECAPITULATION OF PERMANENT FUNDS.

**Cash and Bonds in the State Treasury September 30, 1920, Belonging to the Six Permanent Funds of the State of Washington.**

| FUNDS | United States Liberty Bonds | County and School District Bonds | Municipal | Total | Cash | Total Bonds and Cash |
|---|---|---|---|---|---|---|
| Permanent School | $1,200,000 00 | $10,499,701 75 | $3,810,100 00 | $15,509,801 75 | $13,740 05 | $15,523,541 80 |
| Agricultural College | | 462,502 85 | 39,000 00 | 501,502 85 | 2,610 40 | 504,113 25 |
| C., E., P. and R. I. | | 497,963 23 | 44,150 00 | 542,113 23 | 2,857 47 | 544,970 70 |
| Normal School | | 528,181 00 | 24,908 52 | 553,089 52 | 9,831 08 | 562,920 55 |
| Scientific School | | 533,550 00 | 79,500 00 | 613,050 00 | 926 23 | 613,976 23 |
| University | | 199,000 00 | 7,000 00 | 206,000 00 | 2,496 70 | 208,496 70 |
| Totals | $1,200,000 00 | $12,720,898 83 | $4,004,658 52 | $17,925,557 35 | $32,461 88 | $17,958,019 23 |

## VOLUME OF BOND BUSINESS FOR BIENNIUM ENDED SEPTEMBER 30, 1920.

| FUNDS | Balance October 1, 1918 | Bought | Redeemed | Balance September 30, 1920 |
|---|---|---|---|---|
| Permanent School | $13,645,097 50 | $4,019,745 00 | $2,155,040 75 | $15,509,801 75 |
| Agricultural College | 402,342 90 | 164,372 00 | 65,212 05 | 501,502 85 |
| C., E., P. and R. I. | 463,263 23 | 149,850 00 | 71,000 00 | 542,113 23 |
| Normal School | 390,489 52 | 237,800 00 | 65,200 00 | 553,089 52 |
| Scientific School | 445,400 00 | 239,200 00 | 71,550 00 | 613,050 00 |
| University | 174,300 00 | 53,050 00 | 21,350 00 | 206,000 00 |
| Total Bonds | $15,510,893 15 | $4,864,017 00 | $2,449,352 80 | $17,925,557 35 |
| Plus cash six funds (outstanding warrants deducted) | 266,456 60 | | | 32,461 88 |
| | $15,777,349 75 | | | $17,958,019 23 |

## *COMPARISON OF ANNUAL INCREASE IN CASH RESOURCES (6 Funds).

| | | | |
|---|---|---|---|
| Total Bonds and Cash, September 30, 1920, | $17,958,019.23; | year's increase, | $1,395,842.72 |
| Total Bonds and Cash September 30, 1919, | 16,562,176.51; | year's increase, | 784,826.76 |
| Total Bonds and Cash September 30, 1918, | 15,777,349.75; | year's increase, | 1,408,721.05 |
| Total Bonds and Cash September 30, 1917, | 14,368,628.70; | year's increase, | 1,392,358.07 |
| Total Bonds and Cash September 30, 1916, | 12,976,270.63; | year's increase, | 754,983.30 |
| Total Bonds and Cash September 30, 1915, | 12,221,287.33; | year's increase, | 577,486.39 |
| Total Bonds and Cash September 30, 1914, | 11,643,800.94; | year's increase, | 798,293.41 |
| Total Bonds and Cash September 30, 1913, | 10,845,507.53; | year's increase, | 925,486.91 |
| Total Bonds and Cash September 30, 1912, | 9,920,020.62 | | |

* Outstanding warrants not deducted for years prior to 1916; amounts small and immaterial.

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## VOLUME OF ACCIDENT FUND BUSINESS FOR THE BIENNIUM ENDED SEPTEMBER 30, 1920.

(Detail Statement of Bonds on pages 111 and 112.)

| | |
|---|---|
| Balance Bonds October 1, 1918 | $3,172,55[illegible] |
| Bought | 2,080,12[illegible] |
| Total | $5,252,9[illegible] |
| Redeemed | 913,63[illegible] |
| Balance Bonds September 30, 1920 | $4,338,75[illegible] |

## COMPARISON OF ANNUAL INCREASE IN ACCIDENT FUND INVESTMENT.

| | | | |
|---|---|---|---|
| Total Accident Fund Bonds September 30, 1920. | $4,888,750.00; | year's increase, | $914,700.00 |
| Total Accident Fund Bonds September 30, 1919, | 3,424,050.00; | year's increase, | 251,900.00 |
| Total Accident Fund Bonds September 30, 1918, | 3,172,250.00; | year's increase, | 1,117,750.00 |
| Total Accident Fund Bonds September 30, 1917, | 2,054,500.00; | year's increase, | 446,400.00 |
| Total Accident Fund Bonds September 30, 1916, | 1,608,100.00; | year's increase, | 271,300.00 |
| Total Accident Fund Bonds September 30, 1915, | 1,336,800.00; | year's increase, | 162,000.00 |
| Total Accident Fund Bonds September 30, 1914, | 1,174,800.00; | year's increase, | 354,800.00 |
| Total Accident Fund Bonds September 30, 1913, | 820,000.00 | | |

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# BOND ACCOUNT IN DETAIL

**Statement showing the amount of cash and bonds held in the Treasury, belonging to the Permanent School Fund on September 30, 1920.**

## PERMANENT SCHOOL FUND.

| SOURCES | | Amounts | Totals |
|---|---|---|---|
| CASH ON HAND SEPTEMBER 30, 1920 | | | $13,740 05 |
| UNITED STATES: | | | |
| Second Liberty Bonds Nos. 1,818 to 1,832, inclusive, registered, 4%, at $10,000.00 each | | $150,000 00 | |
| Third Liberty Bonds, Nos. 3,896 to 3,955, inclusive, registered, 4¼%, at $10,000.00 each | | 600,000 00 | |
| Fourth Liberty Bonds, registered, 4¼%, Nos. 920 to 923, inclusive, $100,000.00 each, and No. 2503 at $50,000.00 | | 450,000 00 | |
| Total U. S. Liberty Bonds | | | 1,200,000 00 |
| COUNTY: | School District | | |
| Adams (Series A) | 1 | $12,000 00 | |
| Adams | 1 | 15,000 00 | |
| Adams | 15 | 21,000 00 | |
| Adams (Series 3) | 15 | 16,000 00 | |
| Adams | 23 | 1,000 00 | |
| Adams-Franklin Joint | 109-43 | 30,000 00 | |
| Adams-Whitman Joint | 174-95 | 1,300 00 | |
| Asotin (Series A) | 1 | 500 00 | |
| Asotin (Series A) | 7 | 4,400 00 | |
| Asotin (Series B) | 7 | 20,000 00 | |
| Asotin (Series A) | 7 | 2,000 00 | |
| Asotin (Series A) | 25 | 14,000 00 | |
| Asotin (Series B) | 25 | 500 00 | |
| Asotin | 25 | 8,000 00 | |
| Asotin County Bridge Bonds | .. | 3,000 00 | |
| Benton-Yakima Joint | 1 | 5,500 00 | |
| Benton (Series C) | 6 | 4,000 00 | |
| Benton (Series B) | 13 | 5,000 00 | |
| Benton | 13 | 6,000 00 | |
| Benton (Series H) | 16 | 52,500 00 | |
| Benton (Series I) | 16 | 2,500 00 | |
| Benton (Series A) | 27 | 54,000 00 | |
| Benton | 29 | 5,400 00 | |
| Benton (Series B) | 29 | 12,000 00 | |
| Benton | 32 | 2,500 00 | |
| Chelan (Series C) | 1 | 6,000 00 | |
| Chelan (Series A) | 2 | 2,500 00 | |
| Chelan | 12 | 10,000 00 | |
| Chelan (Series A) | 19 | 5,000 00 | |
| Chelan (Series B) | 19 | 12,000 00 | |
| Chelan (Series A) | 29 | 900 00 | |
| Chelan (Series A) | 43 | 500 00 | |
| Chelan | 46 | 80,000 00 | |
| Chelan (Series B) | 49 | 23,000 00 | |
| Chelan (Series C) | 49 | 35,000 00 | |
| Chelan (Series D) | 49 | 12,400 00 | |
| Chelan | 56 | 29,000 00 | |
| Chelan (Series C) | 56 | 45,000 00 | |
| Chelan | 60 | 2,100 00 | |
| Chelan (Series A) | 100 | 30,000 00 | |
| Chelan (Series C) | 102 | 24,000 00 | |
| Chelan (Series A) | 103 | 16,000 00 | |
| Clallam (Series D) | 7 | 27,000 00 | |
| Clallam (Series A) | 58 | 3,500 00 | |
| Clallam (Series A) | 301 | 1,000 00 | |
| Clallam (Series B) | 304 | 10,000 00 | |

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## Permanent School Fund—Continued.

| SOURCES | | Amounts | Totals |
|---|---|---|---|
| COUNTY | School District | | |
| Clarke [illegible] | 1 | [illegible] | |
| Clarke [illegible] | 3 | [illegible] | |
| Clarke [illegible] | 4 | [illegible] | |
| Clarke [illegible] | 6 | [illegible] | |
| Clarke [illegible] | 6 | [illegible] | |
| Clarke [illegible] | 7 | [illegible] | |
| Clarke [illegible] | 37 | [illegible] | |
| Clarke [illegible] | 48 | [illegible] | |
| Clarke [illegible] | 56 | [illegible] | |
| Clarke County Bridge Bonds | .. | [illegible] | |
| Columbia | 2 | [illegible] | |
| Cowlitz (Series A) | 14 | [illegible] | |
| Cowlitz | 102 | [illegible] | |
| Cowlitz | 106 | [illegible] | |
| Cowlitz | 106 | [illegible] | |
| Douglas (Series A) | 13 | [illegible] | |
| Douglas | 36 | [illegible] | |
| Douglas (Series A) | 60 | [illegible] | |
| Douglas (Series A) | 99 | [illegible] | |
| Douglas (Series A) | 103 | [illegible] | |
| Douglas (Series A) Con. | 105 | [illegible] | |
| Douglas (Series C) Con. | 107 | [illegible] | |
| Douglas (Series A) | 116 | [illegible] | |
| Ferry (Series 2) | 1 | 35,000 00 | |
| Ferry (Series A) | 6 | 3,500 00 | |
| Ferry | 11 | 5,500 00 | |
| Franklin | 1 | 40,000 00 | |
| Franklin (Series B) | 1 | 16,000 00 | |
| Franklin (Series A) | 4 | 22,500 00 | |
| Franklin (Series A) | 11 | 8,500 00 | |
| Franklin (Series A) | 45 | 25,000 00 | |
| Franklin County Road Bonds | .. | 85,000 00 | |
| Garfield (Series A) | 11 | 27,750 00 | |
| Grant (Series A) | 9 | 10,000 00 | |
| Grant (Series A) | 21 | 7,000 00 | |
| Grant (Series A) | 115 | 13,000 00 | |
| Grant (Series A) | 119 | 5,400 00 | |
| Grays Harbor (Series A) | 4 | 4,000 00 | |
| Grays Harbor (Series B) | 4 | 4,500 00 | |
| Grays Harbor (Series A) | 5 | 20,000 00 | |
| Grays Harbor (Series B) | 5 | 11,000 00 | |
| Grays Harbor (Series C) | 5 | 70,000 00 | |
| Grays Harbor (Series D) | 5 | 80,000 00 | |
| Grays Harbor (Series F) | 5 | 20,000 00 | |
| Grays Harbor | 28 | 60,000 00 | |
| Grays Harbor (Series B) | 28 | 40,000 00 | |
| Grays Harbor (Series A) | 29 | 15,000 00 | |
| Grays Harbor (Series A) | 34 | 10,000 00 | |
| Grays Harbor (Series A-G) | 108 | 25,000 00 | |
| Grays Harbor (Series A) | 200 | 50,000 00 | |
| Grays Harbor County Road Bonds | .. | 200,000 00 | |
| Island (Series A) | 2 | 7,100 00 | |
| Island (Series A) | 201 | 4,000 00 | |
| Jefferson (Series 1) | 1 | 65,000 00 | |
| Jefferson (Series 2) | 1 | 15,817 75 | |
| Jefferson (Series 3) | 1 | 1,872 00 | |
| Jefferson | 5 | 6,000 00 | |
| Jefferson (Series A) | 40 | 23,000 00 | |
| King (Series A) Seattle No. | 1 | 152,000 00 | |
| King (Series 15) Seattle No. | 1 | 234,000 00 | |
| King (Series 16) Seattle No. | 1 | 819,000 00 | |
| King (Series 4) | 3 | 11,000 00 | |

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## Permanent School Fund—Continued.

| SOURCES | | Amounts | Totals |
|---|---|---|---|
| COUNTY: | School District | | |
| King (Series A) | 13 | $9,500 00 | |
| King (Series A) | 18 | 15,000 00 | |
| King (Series A) | 22 | 3,500 00 | |
| King | 46 | 4,500 00 | |
| King (Series A) | 49 | 28,000 00 | |
| King | 50 | 70,000 00 | |
| King (Series B) | 51 | 33,000 00 | |
| King (Series C) | 66 | 2,500 00 | |
| King (Series B) | 71 | 8,000 00 | |
| King (Series A) | 86 | 35,000 00 | |
| King (Series A) | 137 | 7,000 00 | |
| King | 143 | 20,000 00 | |
| King (Series B) | 144 | 7,000 00 | |
| King (Series A) | 145 | 1,000 00 | |
| King | 147 | 11,000 00 | |
| King (Series 1) | 153 | 20,000 00 | |
| King (Series 1) | 162 | 38,000 00 | |
| King (Series 2) | 162 | 75,000 00 | |
| King (Series A) | 173 | 27,000 00 | |
| King (Series 1) | 174 | 1,000 00 | |
| King (Series A) | 175 | 8,500 00 | |
| King (Series A) | 176 | 14,000 00 | |
| King (Series A) | 179 | 3,000 00 | |
| King (Series A) | 181 | 2,000 00 | |
| King (Series A) | 182 | 3,500 00 | |
| King | 185 | 35,000 00 | |
| King (Series A) | 187 | 35,000 00 | |
| King (Series B) | 189 | 65,000 00 | |
| King (Series B) | 190 | 23,000 00 | |
| King | Union High | J | 10,500 00 |
| King | Union High | O | 24,000 00 |
| Port of Seattle: | | | |
| Smith's Cove Improvement (Series 2) | .. | 100,000 00 | |
| King County Road Bonds | .. | 300,000 00 | |
| King County Road Bonds | .. | 100,000 00 | |
| Kitsap (Series C) | 10 | 1,500 00 | |
| Kitsap | 40 | 350 00 | |
| Kitsap | 54 | 400 00 | |
| Kitsap County Road Bonds | .. | 50,000 00 | |
| Kittitas (Series 3) | 3 | 78,000 00 | |
| Kittitas (Series A) | 22 | 11,000 00 | |
| Kittitas (Series B) | 25 | 18,000 00 | |
| Kittitas | Union High | 200 | 10,000 00 |
| Kittitas County Road Bonds | .. | 50,000 00 | |
| Klickitat | 19 | 11,500 00 | |
| Klickitat (Series A) | 35 | 1,500 00 | |
| Klickitat (Series A) | 54 | 3,500 00 | |
| Klickitat (Series A) | 70 | 2,250 00 | |
| Klickitat (Series A) | 71 | 1,500 00 | |
| Klickitat | 85 | 3,500 00 | |
| Lewis (Series 7) | 9 | 30,000 00 | |
| Lewis (Series 8) | 9 | 37,000 00 | |
| Lewis (Series 9) | 9 | 37,000 00 | |
| Lewis (Series A) | 14 | 4,000 00 | |
| Lewis (Series B) | 208 | 5,000 00 | |
| Lewis (Series A) | 209 | 4,500 00 | |
| Lincoln (Series A) | 6 | 15,000 00 | |
| Lincoln (Series B) | 14 | 40,000 00 | |
| Lincoln (Series A) | 31 | 4,000 00 | |
| Lincoln (Series B) | 31 | 40,000 00 | |
| Lincoln (Series A) | 84 | 2,000 00 | |
| Lincoln (Series C) | 84 | 6,000 00 | |
| Mason (Series A) | 1 | 8,000 00 | |
| Mason (Series A) | 300 | 1,000 00 | |
| Mason County Road Bonds | .. | 25,000 00 | |
| Mason County Road Bonds | .. | 60,000 00 | |



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## Permanent School Fund—Continued.

| SOURCES | | Amounts | Totals |
|---|---|---|---|
| COUNTY: | School District | | |
| Clarke (Series A) | 1 | $7,000 00 | |
| Clarke (Series A) | 5 | 6,500 00 | |
| Clarke (Series 4) | 6 | 14,000 00 | |
| Clarke | 6 | 20,000 00 | |
| Clarke (Series F) | 6 | 5,000 00 | |
| Clarke (Series 2) | 9 | 6,000 00 | |
| Clarke (Series A) | 30 | 25,000 00 | |
| Clarke (Series A) | 48 | 15,000 00 | |
| Clarke (Series A) | 58 | 21,500 00 | |
| Clarke County Bridge Bonds | .. | 200,000 00 | |
| Columbia | 2 | 13,000 00 | |
| Cowlitz (Series A) | 18 | 2,000 00 | |
| Cowlitz | 102 | 4,000 00 | |
| Cowlitz | 106 | 2,000 00 | |
| Cowlitz | 106 | 16,000 00 | |
| Douglas (Series A) | 13 | 7,300 00 | |
| Douglas | 36 | 1,500 00 | |
| Douglas (Series A) | 68 | 2,000 00 | |
| Douglas (Series A) | 99 | 2,000 00 | |
| Douglas (Series A) | 103 | 7,000 00 | |
| Douglas (Series A) Con. | 105 | 38,000 00 | |
| Douglas (Series C) Con. | 107 | 25,000 00 | |
| Douglas (Series A) | 116 | 26,000 00 | |
| Ferry (Series 2) | 1 | 35,000 00 | |
| Ferry (Series A) | 6 | 3,500 00 | |
| Ferry | 11 | 5,500 00 | |
| Franklin | 1 | 40,000 00 | |
| Franklin (Series B) | 1 | 16,000 00 | |
| Franklin (Series A) | 4 | 22,200 00 | |
| Franklin (Series A) | 11 | 8,500 00 | |
| Franklin (Series A) | 45 | 25,000 00 | |
| Franklin County Road Bonds | .. | 85,000 00 | |
| Garfield (Series A) | 11 | 27,750 00 | |
| Grant (Series A) | 9 | 10,000 00 | |
| Grant (Series A) | 21 | 7,000 00 | |
| Grant (Series A) | 115 | 13,000 00 | |
| Grant (Series A) | 119 | 5,400 00 | |
| Grays Harbor (Series A) | 4 | 4,000 00 | |
| Grays Harbor (Series B) | 4 | 4,500 00 | |
| Grays Harbor (Series A) | 5 | 20,000 00 | |
| Grays Harbor (Series B) | 5 | 11,000 00 | |
| Grays Harbor (Series C) | 5 | 70,000 00 | |
| Grays Harbor (Series D) | 5 | 80,000 00 | |
| Grays Harbor (Series F) | 5 | 20,000 00 | |
| Grays Harbor | 28 | 60,000 00 | |
| Grays Harbor (Series B) | 28 | 40,000 00 | |
| Grays Harbor (Series A) | 29 | 15,000 00 | |
| Grays Harbor (Series A) | 34 | 10,000 00 | |
| Grays Harbor (Series A-G) | 108 | 25,000 00 | |
| Grays Harbor (Series A) | 200 | 50,000 00 | |
| Grays Harbor County Road Bonds | .. | 200,000 00 | |
| Island (Series A) | 2 | 7,100 00 | |
| Island (Series A) | 201 | 4,000 00 | |
| Jefferson (Series 1) | 1 | 65,000 00 | |
| Jefferson (Series 2) | 1 | 15,817 75 | |
| Jefferson (Series 3) | 1 | 1,872 00 | |
| Jefferson | 5 | 6,000 00 | |
| Jefferson (Series A) | 40 | 23,000 00 | |
| King (Series A) Seattle No. | 1 | 152,000 00 | |
| King (Series 15) Seattle No. | 1 | 234,000 00 | |
| King (Series 16) Seattle No. | 1 | 819,000 00 | |
| King (Series 4) | 3 | 11,000 00 | |

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## Permanent School Fund—Continued.

| SOURCES | | Amounts | Totals |
|---|---|---|---|
| COUNTY: | School District | | |
| King (Series A) | 13 | $9,500 00 | |
| King (Series A) | 18 | 15,000 00 | |
| King (Series A) | 22 | 3,500 00 | |
| King | 46 | 4,500 00 | |
| King (Series A) | 49 | 28,000 00 | |
| King | 50 | 70,000 00 | |
| King (Series B) | 51 | 33,000 00 | |
| King (Series C) | 66 | 2,500 00 | |
| King (Series B) | 71 | 8,000 00 | |
| King (Series A) | 86 | 35,000 00 | |
| King (Series A) | 137 | 7,000 00 | |
| King | 143 | 20,000 00 | |
| King (Series B) | 144 | 7,000 00 | |
| King (Series A) | 145 | 1,000 00 | |
| King | 147 | 11,000 00 | |
| King (Series 1) | 153 | 20,000 00 | |
| King (Series 1) | 162 | 38,000 00 | |
| King (Series 2) | 162 | 75,000 00 | |
| King (Series A) | 173 | 27,000 00 | |
| King (Series 1) | 174 | 1,000 00 | |
| King (Series A) | 175 | 8,500 00 | |
| King (Series A) | 176 | 14,000 00 | |
| King (Series A) | 179 | 3,000 00 | |
| King (Series A) | 181 | 2,000 00 | |
| King (Series A) | 182 | 3,500 00 | |
| King | 185 | 35,000 00 | |
| King (Series A) | 187 | 35,000 00 | |
| King (Series B) | 189 | 65,000 00 | |
| King (Series B) | 190 | 23,000 00 | |
| King ..... Union High | J | 10,500 00 | |
| King ..... Union High | O | 24,000 00 | |
| Port of Seattle: | | | |
| Smith's Cove Improvement (Series 2) | .. | 100,000 00 | |
| King County Road Bonds | .. | 300,000 00 | |
| King County Road Bonds | .. | 100,000 00 | |
| Kitsap (Series C) | 10 | 1,500 00 | |
| Kitsap | 40 | 350 00 | |
| Kitsap | 54 | 400 00 | |
| Kitsap County Road Bonds | .. | 50,000 00 | |
| Kittitas (Series 3) | 3 | 78,000 00 | |
| Kittitas (Series A) | 22 | 11,000 00 | |
| Kittitas (Series B) | 25 | 18,000 00 | |
| Kittitas ..... Union High | 200 | 10,000 00 | |
| Kittitas County Road Bonds | .. | 50,000 00 | |
| Klickitat | 19 | 11,500 00 | |
| Klickitat (Series A) | 35 | 1,500 00 | |
| Klickitat (Series A) | 54 | 3,500 00 | |
| Klickitat (Series A) | 70 | 2,250 00 | |
| Klickitat (Series A) | 71 | 1,500 00 | |
| Klickitat | 85 | 3,500 00 | |
| Lewis (Series 7) | 9 | 30,000 00 | |
| Lewis (Series 8) | 9 | 37,000 00 | |
| Lewis (Series 9) | 9 | 37,000 00 | |
| Lewis (Series A) | 14 | 4,000 00 | |
| Lewis (Series B) | 208 | 5,000 00 | |
| Lewis (Series A) | 209 | 4,500 00 | |
| Lincoln (Series A) | 6 | 15,000 00 | |
| Lincoln (Series B) | 14 | 40,000 00 | |
| Lincoln (Series A) | 31 | 4,000 00 | |
| Lincoln (Series B) | 31 | 40,000 00 | |
| Lincoln (Series A) | 84 | 2,000 00 | |
| Lincoln (Series C) | 84 | 6,000 00 | |
| Mason (Series A) | 1 | 8,000 00 | |
| Mason (Series A) | 300 | 1,000 00 | |
| Mason County Road Bonds | .. | 25,000 00 | |
| Mason County Road Bonds | .. | 60,000 00 | |



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## Permanent School Fund—Continued.

| SOURCES | | Amounts | Totals |
|---|---|---|---|
| COUNTY: | School District | | |
| Okanogan (Series A) | 17 | $1,900 00 | |
| Okanogan (Series C) | 19 | 7,000 00 | |
| Okanogan (Series B) | 26 | 10,500 00 | |
| Okanogan (Series B) | 34 | 10,000 00 | |
| Okanogan (Series B) | 37 | 2,000 00 | |
| Okanogan (Series A) | 39 | 4,500 00 | |
| Okanogan (Series A) | 43 | 2,000 00 | |
| Okanogan (Series A) | 49 | 10,000 00 | |
| Okanogan (Series A) | 55 | 750 00 | |
| Okanogan (Series A) | 73 | 2,500 00 | |
| Okanogan (Series A) | 100 | 25,000 00 | |
| Okanogan (Series A) | 105 | 24,000 00 | |
| Pacific (Series A) | 25 | 19,000 00 | |
| Pacific (Series A) | 27 | 3,000 00 | |
| Pacific | 32 | 9,000 00 | |
| Pacific (Series B) | 36 | 45,000 00 | |
| Pacific (Series C) | 36 | 10,000 00 | |
| Pacific (Series D) | 36 | 40,000 00 | |
| Pacific County Bonds | .. | 70,000 00 | |
| Pend Oreille (Series A) | 1 | 18,000 00 | |
| Pend Oreille (Series C) | 1 | 4,000 00 | |
| Pend Oreille (Series 2) | 5 | 6,000 00 | |
| Pend Oreille (Series A) | 32 | 5,000 00 | |
| Pierce (Series A) | 1 | 12,000 00 | |
| Pierce (Series 1) | 3 | 15,000 00 | |
| Pierce (Series 6) | 3 | 20,000 00 | |
| Pierce (Series A) | 9 | 5,200 00 | |
| Pierce (Series B) | 10 | 180,000 00 | |
| Pierce (Series A) | 11 | 4,250 00 | |
| Pierce (Series A) | 15 | 21,000 00 | |
| Pierce (Series 1) | 18 | 2,000 00 | |
| Pierce (Series 2) | 46 | 37,000 00 | |
| Pierce (Series A) | 73 | 30,000 00 | |
| Pierce (Series A) | 75 | 9,000 00 | |
| Pierce (Series A) | 83 | 10,000 00 | |
| Pierce (Series 2) | 88 | 4,000 00 | |
| Pierce (Series A) | 91 | 700 00 | |
| Pierce (Series A) | 308 | 3,642 00 | |
| Pierce County Army Post Bonds (Series A) | .. | 400,000 00 | |
| Pierce County Army Post Bonds (Series B-C) | .. | 470,000 00 | |
| Pierce County Election Supplies Bonds | .. | 107,000 00 | |
| San Juan (Series A-B) | 5 | 700 00 | |
| San Juan (Series A) | 9 | 8,000 00 | |
| San Juan County Bonds | .. | 1,000 00 | |
| Skagit (Series A) | 2 | 2,625 00 | |
| Skagit (Series A) Union High | 3 | 6,000 00 | |
| Skagit (Series A) Union High | 4 | 38,000 00 | |
| Skagit | 18 | 12,000 00 | |
| Skagit (Series A) | 22 | 15,000 00 | |
| Skagit (Series B) | 47 | 6,000 00 | |
| Skagit (Series A) | 74 | 6,800 00 | |
| Skagit County Bonds | .. | 20,000 00 | |
| Skamania (Series A) | 2 | 5,000 00 | |
| Skamania (Series A) | 8 | 1,500 00 | |
| Skamania (Series A) | 24 | 1,500 00 | |
| Snohomish (Series A) | 2 | 20,500 00 | |
| Snohomish (Series B) | 15 | 2,000 00 | |
| Snohomish (Series 2) | 21 | 16,000 00 | |
| Snohomish (Series C) | 24 | 150,000 00 | |
| Snohomish (Series D) | 24 | 50,000 00 | |
| Snohomish (Series E) | 24 | 37,000 00 | |
| Snohomish (Series F) | 24 | 20,000 00 | |
| Snohomish (Series G) | 24 | 21,000 00 | |
| Snohomish (Series I) | 24 | 10,000 00 | |
| Snohomish (Series J) | 24 | 100,000 00 | |
| Snohomish (Series A) | 26 | 1,500 00 | |

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## Permanent School Fund—Continued.

| SOURCES | | Amounts | Totals |
|---|---|---|---|
| COUNTY: | School District | | |
| Snohomish (Series A) | 30 | $14,500 00 | |
| Snohomish (Series A) | 42 | 1,000 00 | |
| Snohomish (Series A) | 57 | 5,000 00 | |
| Snohomish | 89 | 2,000 00 | |
| Snohomish (Series A) | 99 | 20,000 00 | |
| Snohomish (Series A) Union High | 103 | 24,000 00 | |
| Snohomish (Series A) | 300 | 26,000 00 | |
| Snohomish (Series A) | 305 | 34,500 00 | |
| Snohomish (Series B) Con. | 306 | 1,500 00 | |
| Snohomish County Road Bonds (Series C) | .. | 4,000 00 | |
| Snohomish County Road Bonds | .. | 250,000 00 | |
| Snohomish County Road Bonds | .. | 83,800 00 | |
| Spokane (Series B) | 10 | 2,000 00 | |
| Spokane (Series B) | 20 | 18,000 00 | |
| Spokane (Series C) | 20 | 500 00 | |
| Spokane (Series A) | 21 | 4,000 00 | |
| Spokane (Series C) | 102 | 9,000 00 | |
| Spokane (Series C) | 143 | 9,000 00 | |
| Spokane (Series D) | 143 | 5,000 00 | |
| Spokane (Series A) | 310 | 20,000 00 | |
| Spokane County Road Bonds (Series A) | .. | 110,000 00 | |
| Spokane County Road Bonds (Series B) | .. | 116,000 00 | |
| Spokane County Road Bonds (Series C) | .. | 121,000 00 | |
| Spokane County Road Bonds (Series D) | .. | 108,000 00 | |
| Stevens Union High | 2 | 12,000 00 | |
| Stevens (Series A) Union High | 3 | 12,000 00 | |
| Stevens (Series A) | 39 | 8,000 00 | |
| Stevens (Series B) | 41 | 1,500 00 | |
| Stevens (Series A) | 42 | 1,500 00 | |
| Stevens (Series A) | 45 | 2,400 00 | |
| Stevens (Series A) | 154 | 4,000 00 | |
| Stevens (Series A) | 159 | 7,000 00 | |
| Thurston (Series C) | 1 | 75,000 00 | |
| Thurston (Series A) | 10 | 500 00 | |
| Thurston (Series A) | 19 | 5,800 00 | |
| Thurston | 41 | 2,400 00 | |
| Thurston (Series C) | 41 | 3,000 00 | |
| Thurston Con. | 301 | 17,000 00 | |
| Thurston (Series A) | 304 | 12,000 00 | |
| Thurston County Road Bonds | .. | 265,000 00 | |
| Walla Walla (Series F) | 1 | 167,000 00 | |
| Walla Walla (Series H) | 1 | 200,000 00 | |
| Walla Walla (Series A) | 17 | 20,000 00 | |
| Walla Walla | 19 | 2,500 00 | |
| Walla Walla (Series B) | 19 | 5,500 00 | |
| Walla Walla | 32 | 8,000 00 | |
| Walla Walla (Series B) | 73 | 12,000 00 | |
| Walla Walla (Series A) | 75 | 5,000 00 | |
| Walla Walla County Road and Bridge Bonds | .. | 150,000 00 | |
| Whatcom (Series A) | 4 | 10,000 00 | |
| Whatcom (Series A) | 25 | 39,000 00 | |
| Whatcom (Series A) | 44 | 6,000 00 | |
| Whatcom (Series 2) | 58 | 2,500 00 | |
| Whatcom (Series 3) | 58 | 3,000 00 | |
| Whatcom (Series A) | 81 | 56,000 00 | |
| Whatcom (Series B) | 92 | 200 00 | |
| Whatcom (Series F) | 301 | 95,000 00 | |
| Whatcom (Series G) | 301 | 75,000 00 | |
| Whatcom (Series H) | 301 | 75,000 00 | |
| Whatcom (Series A) | 303 | 7,000 00 | |
| Whatcom (Series A) | 308 | 9,000 00 | |
| Whitman (Series C) | 1 | 59,000 00 | |
| Whitman (Series C) | 9 | 13,500 00 | |
| Whitman (Series A) | 13 | 20,000 00 | |
| Whitman (Series A) | 22 | 18,460 00 | |
| Whitman | 24 | 7,500 00 | |
| Whitman (Series A) | 45 | 4,500 00 | |

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## Permanent School Fund—Continued.

| SOURCES | | Amounts | Totals |
|---|---|---|---|
| COUNTY: | School District | | |
| Whitman (Series A) | 50 | $19,960 00 | |
| Whitman (Series A) | 68 | 300 00 | |
| Whitman (Series A) | 74 | 15,000 00 | |
| Whitman (Series A) | 104 | 18,000 00 | |
| Whitman (Series A) | 113 | 11,000 00 | |
| Whitman (Series A) | 126 | 11,000 00 | |
| Whitman (Series A) | 130 | 2,000 00 | |
| Whitman (Series A) | 169 | 7,000 00 | |
| Whitman (Series A) | 180 | 15,500 00 | |
| Yakima (Series B) | 6 | 2,500 00 | |
| Yakima (Series E) | 7 | 143,000 00 | |
| Yakima (Series I) | 7 | 100,000 00 | |
| Yakima (Series A) | 10 | 8,600 00 | |
| Yakima (Series C) | 10 | 12,000 00 | |
| Yakima (Series A) | 26 | 6,500 00 | |
| Yakima (Series B) | 26 | 14,200 00 | |
| Yakima (Series 3) | 28 | 2,000 00 | |
| Yakima (Series A) | 29 | 1,500 00 | |
| Yakima (Series F) | 34 | 3,200 00 | |
| Yakima (Series B) | 36 | 32,000 00 | |
| Yakima (Series A) | 39 | 27,600 00 | |
| Yakima (Series D) | 49 | 100,000 00 | |
| Yakima (Series 4) | 50 | 9,000 00 | |
| Yakima (Series 2) | 54 | 22,000 00 | |
| Yakima (Series 3) | 54 | 27,000 00 | |
| Yakima (Series 6) | 54 | 14,525 00 | |
| Yakima (Series A) | 57 | 450 00 | |
| Yakima (Series B) | 63 | 30,000 00 | |
| Yakima (Series B) | 81 | 5,000 00 | |
| Yakima (Series E) | 81 | 28,000 00 | |
| Yakima (Series A) | 86 | 600 00 | |
| Yakima (Series A) | 87 | 3,000 00 | |
| Yakima (Series C) | 88 | 5,000 00 | |
| Yakima (Series A) | 89 | 7,000 00 | |
| Yakima (Series A) | 94 | 9,000 00 | |
| Yakima (Series A) | 97 | 300 00 | |
| Yakima (Series A) | 104 | 400 00 | |
| Total county and school district bonds | .. | | $10,499,701 75 |
| MUNICIPAL: | | | |
| Aberdeen | | $62,500 00 | |
| Anacortes (Water Bonds) | | 90,000 00 | |
| Cashmere (Series 1910) | | 7,500 00 | |
| Cashmere | | 10,000 00 | |
| Chehalis | | 17,000 00 | |
| Chelan (Series A) | | 5,000 00 | |
| Clarkston | | 3,200 00 | |
| Columbia | | 3,900 00 | |
| Colville | | 12,000 00 | |
| Davenport (Water Bonds) | | 6,000 00 | |
| Davenport (Funding Bonds) | | 8,000 00 | |
| Ellensburg | | 60,000 00 | |
| Everett | | 100,000 00 | |
| Goldendale | | 16,600 00 | |
| Granite Falls | | 13,000 00 | |
| Harrington | | 9,000 00 | |
| Hillyard | | 39,000 00 | |
| Hoquiam | | 150,000 00 | |
| Ilwaco | | 9,500 00 | |
| Kent | | 20,000 00 | |
| Lind | | 10,000 00 | |
| Mabton | | 16,000 00 | |
| Oakville | | 4,300 00 | |
| Odessa | | 2,500 00 | |
| Olympia | | 160,000 00 | |
| Omak | | 6,600 00 | |
| Oroville | | 10,000 00 | |
| Pateros | | 7,200 00 | |
| Pomeroy | | 8,000 00 | |
| Port Orchard | | 2,500 00 | |
| Poulsbo | | 6,000 00 | |

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## Agricultural College Permanent Fund—Continued.

| SOURCES | | Amounts | Totals |
|---|---|---|---|
| **COUNTY:** | **School District** | | |
| Clarke (Series A) | 8 | $4,950 00 | |
| Clarke (Series A) | 36 | 5,400 00 | |
| Clarke (Series A) ..... Con. | 37 | 32,000 00 | |
| Douglas (Series A) | 144 | 600 00 | |
| Ferry (Series A) | 31 | 972 00 | |
| Franklin | 30 | 1,000 00 | |
| Grant (Series A) | 3 | 3,000 00 | |
| Grant (Series A) | 4 | 12,000 00 | |
| Grant (Series B) | 94 | 800 00 | |
| Grays Harbor (Series C) | 29 | 10,500 00 | |
| Island (Series A) | 8 | 1,500 00 | |
| Island (Series A) | 202 | 3,500 00 | |
| King (Series A) | 14 | 8,000 00 | |
| King (Series C) | 79 | 10,000 00 | |
| King (Series A) | 135 | 8,000 00 | |
| King (Series B) | 174 | 30,000 00 | |
| King (Series A) | 180 | 1,500 00 | |
| King (Series A) | 183 | 7,500 00 | |
| Kitsap (Series A) | 3 | 1,900 00 | |
| Kitsap | 4 | 1,500 00 | |
| Kitsap (Series A) | 7 | 1,200 00 | |
| Kitsap (Series A) | 13 | 10,000 00 | |
| Kitsap (Series A) | 22 | 1,600 00 | |
| Kitsap (Series B) | 33 | 1,500 00 | |
| Kitsap | 42 | 4,500 00 | |
| Kitsap (Series A) | 49 | 1,750 00 | |
| Klickitat (Series D) | 19 | 1,500 00 | |
| Klickitat (Series A) | 27 | 1,200 00 | |
| Klickitat (Series A) | 56 | 1,250 00 | |
| Klickitat (Series B) | 68 | 7,000 00 | |
| Klickitat (Series A) | 65 | 1,800 00 | |
| Klickitat (Series A) | 74 | 1,000 00 | |
| Klickitat (Series A) | 94 | 3,500 00 | |
| Klickitat (Series A) | 96 | 1,450 00 | |
| Lewis (Series 10) | 9 | 17,550 00 | |
| Lewis (Series A) | 21 | 1,500 00 | |
| Lewis (Series A) | 56 | 1,500 00 | |
| Lewis (Series A) | 57 | 1,900 00 | |
| Lewis (Series A) | 78 | 5,815 85 | |
| Lincoln (Series A) | 29 | 7,540 00 | |
| Lincoln (Series A) | 34 | 1,500 00 | |
| Lincoln (Series A) | 56 | 2,200 00 | |
| Lincoln (Series A) | 88 | 2,000 00 | |
| Lincoln (Series A) | 113 | 700 00 | |
| Lincoln (Series B) | 122 | 1,000 00 | |
| Lincoln (Series A) | 130 | 650 00 | |
| Okanogan (Series A) | 27 | 800 00 | |
| Okanogan (Series A) | 42 | 500 00 | |
| Okanogan (Series A) | 67 | 475 00 | |
| Okanogon (Series A) | 69 | 700 00 | |
| Okanogan (Series A) | 75 | 300 00 | |
| Okanogan (Series A) | 76 | 800 00 | |
| Okanogan (Series 1912) | 108 | 14,000 00 | |
| Pend Oreille (Series D) | 20 | 2,000 00 | |
| Pierce (Series A) | 12 | 3,000 00 | |
| Pierce (Series A) | 119 | 3,500 00 | |
| Pierce (Series A) | 122 | 800 00 | |
| Pierce (Series A) | 123 | 1,400 00 | |
| Pierce (Series B) | 123 | 1,200 00 | |

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## Agricultural College Permanent Fund—Concluded.

| SOURCES | | Amounts | To |
|---|---|---|---|
| COUNTY: | School District | | |
| San Juan (Series A) | 4 | $2,000 00 | |
| San Juan (Series A) | 21 | 1,000 00 | |
| Skagit (Series A) | 89 | 500 00 | |
| Skagit (Series A) | 90 | 1,750 00 | |
| Snohomish (Series I) | 24 | 50,000 00 | |
| Stevens (Series B) | 15 | 500 00 | |
| Stevens (Series A) | 26 | 900 00 | |
| Stevens (Series A) | 70 | 1,000 00 | |
| Thurston | 25 | 2,500 00 | |
| Thurston (Series B) | 44 | 3,000 00 | |
| Thurston (Series A) | 79 | 1,750 00 | |
| Walla Walla (Series A) | 11 | 4,000 00 | |
| Walla Walla (Series A) | 13 | 6,000 00 | |
| Walla Walla (Series B) | 31 | 6,000 00 | |
| Walla Walla (Series C) | 75 | 7,000 00 | |
| Whatcom (Series A) | 5 | 1,400 00 | |
| Whatcom (Series A) | 30 | 3,500 00 | |
| Whatcom (Series A) | 32 | 10,000 00 | |
| Whatcom (Series A) | 63 | 2,000 00 | |
| Whatcom (Series A) | 76 | 4,250 00 | |
| Whitman (Series A) | 11 | 8,000 00 | |
| Whitman (Series A) | 31 | 1,000 00 | |
| Whitman (Series F) | 82 | 3,000 00 | |
| Whitman (Series A) | 86 | 4,000 00 | |
| Whitman (Series A) | 95 | 4,000 00 | |
| Whitman (Series A) | 103 | 1,500 00 | |
| Whitman | 117 | 7,500 00 | |
| Whitman (Series A) | 142 | 4,000 00 | |
| Whitman (Series A) | 183 | 1,500 00 | |
| Yakima (Series B) | 34 | 1,000 00 | |
| Yakima (Series 4) | 54 | 3,750 00 | |
| Yakima (Series 5) | 54 | 2,500 00 | |
| Yakima (Series C) | 81 | 3,000 00 | |
| Yakima (Series D) | 81 | 1,500 00 | |
| Yakima (Series C) | 94 | 12,000 00 | |
| Yakima (Series A) | 100 | 6,000 00 | |
| Total county and school district bonds | | | |
| MUNICIPAL: | | | |
| Colville (Series A) | | $6,000 00 | |
| Edmonds (Sewer Bonds) | | 25,000 00 | |
| Mansfield | | 4,000 00 | |
| Okanogan | | 4,000 00 | |
| Total municipal bonds | | | |
| TOTAL ALL BONDS | | | |
| GRAND TOTAL BONDS AND CASH | | | |

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## CHARITABLE, EDUCATIONAL, PENAL AND REFORMATORY INSTITUTIONS PERMANENT FUND.

| SOURCES | | | Amounts | Totals |
|---|---|---|---|---|
| CASH ON HAND SEPTEMBER 30, 1920 | | | | $2,857 47 |
| COUNTY: | | School District | | |
| Adams (Series B) | | 74 | $6,000 00 | |
| Adams (Series A) | Con. | 110 | 8,000 00 | |
| Asotin | | 27 | 300 00 | |
| Benton | | 7 | 3,500 00 | |
| Chelan (Series A) | | 9 | 32,000 00 | |
| Clallam (Series A) | | 29 | 6,000 00 | |
| Clallam (Series A) | | 32 | 2,500 00 | |
| Douglas (Series A) | | 10 | 1,200 00 | |
| Douglas (Series A) | | 62 | 800 00 | |
| Douglas (Series B) | | 107 | 8,000 00 | |
| Douglas-Grant (Series A) | Joint | 111 | 500 00 | |
| Douglas (Series A) | | 115 | 1,500 00 | |
| Ferry (Series A) | | 29 | 1,000 00 | |
| Grant (Series B) | | 9 | 10,000 00 | |
| Grant (Series A) | | 77 | 4,000 00 | |
| Grant (Series A) | | 106 | 300 00 | |
| Grant (Series A) | | 109 | 600 00 | |
| Island (Series A) | | 17 | 1,000 00 | |
| Island | | 20 | 500 00 | |
| Island (Series A) | | 22 | 300 00 | |
| King (Series 7) | | 1 | 20,000 00 | |
| King (Series B) | | 28 | 4,000 00 | |
| King (Series A) | | 64 | 3,750 00 | |
| King (Series A) | | 83 | 1,500 00 | |
| King (Series A) | | 117 | 1,800 00 | |
| King (Series A) | | 130 | 4,000 00 | |
| King (Series A) | | 147 | 1,500 00 | |
| King (Series A) | | 169 | 5,000 00 | |
| King | Union High | N | 11,500 00 | |
| Kitsap | Union High | 1 | 13,500 00 | |
| Kitsap | | 6 | 2,750 00 | |
| Kitsap (Series A) | | 20 | 600 00 | |
| Kitsap (Series C) | | 34 | 100 00 | |
| Kitsap (Series H) | | 42 | 6,000 00 | |
| Kittitas | | 25 | 9,000 00 | |
| Klickitat (Series A) | Con. | 9 | 40,000 00 | |
| Klickitat (Series A) | | 20 | 1,500 00 | |
| Klickitat (Series A) | | 44 | 9,998 23 | |
| Klickitat (Series A) | | 83 | 14,000 00 | |
| Lewis (Series A) | | 18 | 12,000 00 | |
| Lincoln (Series A) | | 5 | 1,420 00 | |
| Lincoln | | 27 | 1,500 00 | |
| Lincoln (Series A) | | 136 | 750 00 | |
| Lincoln (Series A) | | 139 | 2,500 00 | |
| Lincoln (Series A) | | 144 | 1,500 00 | |
| Lincoln (Series A) | | 150 | 500 00 | |
| Okanogan (Series A) | | 21 | 2,000 00 | |
| Okanogan (Series A) | | 38 | 1,500 00 | |
| Okanogan | Con. | 102 | 9,500 00 | |
| Pacific (Series A) | | 22 | 6,000 00 | |
| Pend Oreille-Spokane | Joint | 36-182 | 2,000 00 | |

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## Charitable, Educational, Penal and Reformatory Institutions Permanent Fund—Continued.

| SOURCES | | Amounts | Totals |
|---|---|---|---|
| COUNTY: | School District | | |
| Pierce (Series A) | 19 | $9,000 00 | |
| Pierce (Series A) | 69 | 1,600 00 | |
| Pierce (Series A) | 106 | 4,500 00 | |
| Pierce (Series A) | 115 | 1,250 00 | |
| Pierce-King Joint | 198 | 2,000 00 | |
| Pierce (Series 2) Con. | 300 | 10,000 00 | |
| Pierce (Series A) | 302 | 16,000 00 | |
| San Juan (Series A) | 30 | 1,300 00 | |
| Skagit (Series A) | 33 | 4,000 00 | |
| Skagit (Series A) | 64 | 3,500 00 | |
| Skagit | 70 | 7,000 00 | |
| Skagit (Series A) | 75 | 1,500 00 | |
| Skagit (Series A) | 83 | 1,000 00 | |
| Skamania (Series D) | 3 | 15,000 00 | |
| Spokane (Series B) Con. | 7 | 7,000 00 | |
| Spokane (Series A) | 168 | 10,000 00 | |
| Spokane (Series B) | 178 | 5,000 00 | |
| Stevens (Series A) | 3 | 8,000 00 | |
| Stevens (Series A) | 55 | 900 00 | |
| Stevens (Series A) | 90 | 600 00 | |
| Stevens (Series B) | 125 | 200 00 | |
| Stevens (Series A) | 129 | 850 00 | |
| Thurston (Series A) | 305 | 2,500 00 | |
| Walla Walla (Series A) | 23 | 1,000 00 | |
| Whatcom (Series A) | 19 | 4,000 00 | |
| Whatcom (Series B) | 19 | 4,000 00 | |
| Whatcom (Series A) | 24 | 500 00 | |
| Whatcom (Series A) | 94 | 900 00 | |
| Whatcom (Series A) | 99 | 3,500 00 | |
| Whitman (Series A) | 8 | 4,000 00 | |
| Whitman (Series A) | 57 | 6,000 00 | |
| Whitman (Series A) | 93 | 1,000 00 | |
| Yakima (Series A) | 8 | 1,200 00 | |
| Yakima (Series A) | 11 | 800 00 | |
| Yakima (Series A) | 33 | 2,000 00 | |
| Yakima (Series C) | 34 | 3,000 00 | |
| Yakima (Series 7) | 54 | 10,000 00 | |
| Yakima (Series B) | 82 | 200 00 | |
| Yakima (Series B) | 88 | 2,000 00 | |
| Yakima (Series B) | 94 | 1,500 00 | |
| Yakima (Series B) | 106 | 7,000 00 | |
| Yakima (Series B) | 107 | 3,000 00 | |
| Yakima County Courthouse and Jail Bonds | .. | 50,000 00 | |
| Total county and school district bonds | | | $497,963 23 |
| MUNICIPAL: | | | |
| Bridgeport (Series 1916) | | $11,650 00 | |
| Lind | | 15,000 00 | |
| Milton | | 5,500 00 | |
| Sedro Woolley | | 5,000 00 | |
| Wilson Creek | | 7,000 00 | |
| Total municipal bonds | | | $44,150 00 |
| TOTAL ALL BONDS | | | $542,113 23 |
| GRAND TOTAL BONDS AND CASH | | | $544,970 70 |

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## NORMAL SCHOOL PERMANENT FUND.

| SOURCES | | Amounts | Totals |
|---|---|---|---|
| CASH ON HAND SEPTEMBER 30, 1920 | | | $9,831 03 |
| COUNTY: | School District | | |
| Adams (Series A) | 107 | $1,800 00 | |
| Benton-Yakima Joint | 1 | 3,400 00 | |
| Benton (Series A) | 34 | 1,400 00 | |
| Benton (Series A) | 37 | 800 00 | |
| Chelan (Series A) | 42 | 600 00 | |
| Clallam (Series B) | 3 | 5,000 00 | |
| Clallam (Series A) | 35 | 1,000 00 | |
| Clarke (Series B) Con. | 37 | 74,000 00 | |
| Clarke (Series A) | 40 | 600 00 | |
| Cowlitz (Series A) | 52 | 500 00 | |
| Douglas (Series A) | 100 | 1,750 00 | |
| Douglas (Series A) | 117 | 2,000 00 | |
| Ferry (Series A) | 5 | 400 00 | |
| Ferry (Series A) | 10 | 1,200 00 | |
| Grant | 103 | 800 00 | |
| Grant (Series B) | 116 | 3,000 00 | |
| Grant (Series B) | 118 | 13,000 00 | |
| Grant (Formerly Douglas S. D. 44) | 8 | 1,200 00 | |
| Grant (Formerly Douglas S. D. 155) | 61 | 500 00 | |
| Grays Harbor | 5 | 36,000 00 | |
| Grays Harbor (Series B) | 29 | 5,360 00 | |
| Grays Harbor (Series A) | 70 | 1,500 00 | |
| Island (Series A) | 21 | 1,400 00 | |
| Island (Series A) | 23 | 736 00 | |
| King (Series 7) | 1 | 30,000 00 | |
| King (Series A) | 19 | 500 00 | |
| King (Series A) | 37 | 1,000 00 | |
| King (Series A) | 125 | 4,000 00 | |
| King (Series A) | 172 | 2,000 00 | |
| Kitsap (Refunding) | 16 | 1,000 00 | |
| Kitsap (Series D) | 34 | 9,000 00 | |
| Kitsap (Series A) | 39 | 2,500 00 | |
| Klickitat (Series D) | 19 | 1,000 00 | |
| Klickitat (Series A) | 49 | 1,200 00 | |
| Klickitat (Series A) | 59 | 1,200 00 | |
| Klickitat (Series A) | 91 | 5,000 00 | |
| Lewis (Series A) | 11 | 10,000 00 | |
| Lewis (Series A) | 116 | 200 00 | |
| Lewis (Series A) | 202 | 24,000 00 | |
| Lewis (Series B) | 202 | 4,500 00 | |
| Lincoln (Series A) | 40 | 1,500 00 | |
| Lincoln (Series A) | 44 | 1,600 00 | |
| Lincoln (Series C) | 72 | 7,000 00 | |
| Mason (Series A) | 3 | 3,000 00 | |
| Mason (Series A) | 11 | 1,000 00 | |
| Mason (Series A) | 15 | 400 00 | |
| Mason (Series A) | 18 | 4,000 00 | |
| Mason (Series A) | 43 | 3,000 00 | |
| Okanogan (Series A) | 16 | 1,500 00 | |
| Okanogan (Series B) | 18 | 600 00 | |
| Okanogan (Series A) | 41 | 1,500 00 | |
| Pend Oreille (Series A) | 3 | 500 00 | |
| Pend Oreille (Series A) | 33 | 4,500 00 | |
| Pend Oreille (Series B) | 33 | 2,000 00 | |
| Pend Oreille (Formerly Stevens S. D. 15) | 15 | 3,000 00 | |

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## Normal School Permanent Fund—Continued.

| SOURCES | | Amounts | Totals |
|---|---|---|---|
| COUNTY: | School District | | |
| Pierce (Series A) | 4 | $3,000 00 | |
| Pierce (Series A) | 7 | 16,000 00 | |
| Pierce (Series A) | 30 | 2,000 00 | |
| Pierce (Series A) | 71 | 900 00 | |
| Pierce (Series A) | 99 | 12,000 00 | |
| Pierce (Series A) | 107 | 2,000 00 | |
| Pierce (Series B) | 300 | 59,000 00 | |
| Skagit (Series A) | 30 | 2,000 00 | |
| Skagit | 87 | 400 00 | |
| Snohomish (Series A) | 46 | 5,500 00 | |
| Snohomish (Series A) | 64 | 6,000 00 | |
| Snohomish (Series B) | 64 | 10,000 00 | |
| Spokane (Series B) | 19 | 3,000 00 | |
| Spokane (Series A) | 135 | 1,400 00 | |
| Spokane (Series A) | 178 | 3,000 00 | |
| Stevens (Series A) | 64 | 1,000 00 | |
| Stevens (Series A) | 86 | 300 00 | |
| Stevens (Series A) | 161 | 1,000 00 | |
| Whatcom (Series A) | 95 | 1,800 00 | |
| Whitman (Series A) | 2 | 3,300 00 | |
| Whitman (Series A) | 55 | 3,000 00 | |
| Whitman | 59 | 17,000 00 | |
| Whitman (Series A) | 102 | 14,500 00 | |
| Whitman (Series A) | 132 | 4,000 00 | |
| Whitman (Series A) | 154 | 5,000 00 | |
| Whitman (Series A) | 167 | 3,500 00 | |
| Yakima (Series A) | 3 | 1,500 00 | |
| Yakima (Series C) | 32 | 20,000 00 | |
| Yakima (Series D) | 32 | 8,000 00 | |
| Yakima (Series D) | 34 | 2,000 00 | |
| Yakima (Series A) | 42 | 6,000 00 | |
| Yakima (Series 5) | 50 | 8,235 00 | |
| Yakima (Series C) | 63 | 5,000 00 | |
| Yakima (Series B) | Con. 89 | 3,500 00 | |
| Yakima (Series A) | 98 | 900 00 | |
| Yakima (Series A) | 99 | 2,000 00 | |
| Yakima (Series A) | 102 | 300 00 | |
| Total county and school district bonds | | | $528,181 00 |
| MUNICIPAL: | | | |
| Blaine | | $10,000 00 | |
| Chelan (Series B) | | 2,500 00 | |
| South Cle Elum | | 2,500 00 | |
| Sumas | | 9,908 52 | |
| Total municipal bonds | | | $24,908 52 |
| TOTAL ALL BONDS | | | $553,089 52 |
| GRAND TOTAL BONDS AND CASH | | | $562,920 55 |

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## SCIENTIFIC SCHOOL PERMANENT FUND.

| SOURCES | | Amounts | Totals |
|---|---|---|---|
| CASH ON HAND SEPTEMBER 30, 1920 | | | $926 23 |
| COUNTY: | School District | | |
| Adams (Series A) | 63 | $900 00 | |
| Adams (Series A) | 72 | 3,000 00 | |
| Benton | 13 | 2,000 00 | |
| Benton (Series G) | 16 | 1,500 00 | |
| Benton | 22 | 1,000 00 | |
| Chelan (Series A) | 23 | 2,700 00 | |
| Benton (Series C) | 60 | 1,200 00 | |
| Clallam (Series A) | 11 | 1,200 00 | |
| Clallam (Series A) | 59 | 600 00 | |
| Clallam (Series A) | 61 | 2,500 00 | |
| Clarke (Series A) | 84 | 4,500 00 | |
| Cowlitz (Series A) | 32 | 2,500 00 | |
| Douglas (Series A) | 44 | 500 00 | |
| Douglas (Series A) | 61 | 1,000 00 | |
| Douglas (Series A) | 74 | 2,400 00 | |
| Douglas (Series A) | 102 | 2,100 00 | |
| Ferry (Series A) | 16 | 1,100 00 | |
| Franklin (Series A) | 7 | 18,000 00 | |
| Franklin | 18 | 250 00 | |
| Franklin (Series B) | 30 | 400 00 | |
| Grant (Series B) | 25 | 1,000 00 | |
| Grant (Series A) | 57 | 800 00 | |
| Grant (Series A) | 65 | 1,000 00 | |
| Grant (Series A) | 72 | 500 00 | |
| Grant (Series A) | 111 | 1,500 00 | |
| King (Series 5) | 3 | 25,000 00 | |
| King (Series B) | 21 | 1,500 00 | |
| King (Series A) | 25 | 7,000 00 | |
| King (Series A) | 28 | 20,000 00 | |
| King (Series A) | 39 | 1,750 00 | |
| King (Series A) | 52 | 600 00 | |
| King | 72 | 12,000 00 | |
| King (Series A) | 76 | 2,500 00 | |
| King (Series B) | 79 | 1,000 00 | |
| King (Series A) | 114 | 2,250 00 | |
| King (Series A) | 120 | 9,000 00 | |
| King (Series A) | 178 | 200 00 | |
| King (Series A) | 184 | 2,000 00 | |
| Kitsap | Union High | 3 | 2,300 00 |
| Kitsap (Series B) | | 10 | 1,000 00 |
| Kitsap (Series A) | | 23 | 2,500 00 |
| Kitsap (Series I) | | 42 | 23,200 00 |
| Kitsap (Series A) | | 61 | 1,800 00 |
| Kittitas (Series B) | | 25 | 2,000 00 |
| Kittitas (Series A) | | 26 | 5,000 00 |
| Klickitat (Series A) | | 1 | 7,000 00 |
| Klickitat (Series A) | Con. | 10 | 30,000 00 |
| Klickitat (Series C) | | 19 | 1,100 00 |
| Klickitat (Series A) | | 92 | 1,500 00 |
| Klickitat (Series B) | | 92 | 3,000 00 |
| Lewis (Series A) | | 208 | 5,000 00 |
| Lincoln (Series D) | | 84 | 9,000 00 |
| Lincoln (Series B) | | 105 | 10,000 00 |
| Lincoln (Series A) | | 122 | 1,500 00 |
| Lincoln (Series A) | | 127 | 3,500 00 |
| Lincoln (Series A) | | 147 | 400 00 |

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## Scientific School Permanent Fund—Continued.

| SOURCES | | Amounts | Totals |
|---|---|---|---|
| COUNTY: | School District | | |
| Mason | 10 | $1,100 00 | |
| Mason (Series B) | 10 | 2,000 00 | |
| Okanogan (Series A) | 13 | 2,500 00 | |
| Okanogan (Series B) | 33 | 7,000 00 | |
| Okanogan (Series A) | 44 | 2,000 00 | |
| Okanogan (Series A) | 66 | 1,100 00 | |
| Okanogan (Series A) | 74 | 500 00 | |
| Pacific | 23 | 1,800 00 | |
| Pacific (Series B) | 27 | 15,000 00 | |
| Pend Oreille (Series A) | 13 | 1,000 00 | |
| Pend Oreille (Series C) | 20 | 1,000 00 | |
| Pierce (Series B) | 7 | 25,000 00 | |
| Pierce (Series A) | 13 | 1,800 00 | |
| Pierce (Series A) | 33 | 7,500 00 | |
| Pierce (Series A) | 37 | 5,000 00 | |
| Pierce (Series A) | 85 | 750 00 | |
| Pierce (Series A) | 92 | 15,000 00 | |
| Pierce (Series A) | 97 | 1,050 00 | |
| Pierce (Series 1) | 110 | 1,000 00 | |
| Pierce (Series A) | 120 | 300 00 | |
| Skagit (Series A) | 12 | 26,000 00 | |
| Skagit (Series A) | 24 | 2,000 00 | |
| Skamania (Series A) | 22 | 1,500 00 | |
| Spokane (Series A) | 23 | 20,000 00 | |
| Stevens (Series A) | 96 | 900 00 | |
| Thurston (Series D) | 1 | 75,000 00 | |
| Thurston (Series A) | 37 | 900 00 | |
| Walla Walla | 5 | 5,000 00 | |
| Walla Walla (Series A) | 41 | 8,500 00 | |
| Whatcom (Series A) | 23 | 1,000 00 | |
| Whatcom (Series A) | 47 | 14,000 00 | |
| Whitman (Series A) | 16 | 1,300 00 | |
| Whitman (Series A) | 42 | 4,000 00 | |
| Whitman | 108 | 500 00 | |
| Whitman | 170 | 3,000 00 | |
| Whitman (Series A) | 184 | 1,000 00 | |
| Yakima (Series A) | 5 | 2,500 00 | |
| Yakima (Series B) | 5 | 4,000 00 | |
| Yakima (Series C) | 6 | 5,000 00 | |
| Yakima (Series B) | 10 | 5,000 00 | |
| Yakima (Series C) | 14 | 2,000 00 | |
| Yakima (Series B) | 33 | 1,000 00 | |
| Yakima (Series A) | 91 | 3,500 00 | |
| Yakima (Series A) | 108 | 4,800 00 | |
| Total county and school district bonds | | | $533,550 00 |
| MUNICIPAL: | | | |
| Blaine | | $12,000 00 | |
| Brewster | | 7,500 00 | |
| Charleston (Series B) | | 2,500 00 | |
| Creston | | 2,000 00 | |
| Odessa (Series A) | | 16,000 00 | |
| Toppenish | | 28,500 00 | |
| Waterville (Series A) | | 11,000 00 | |
| Total municipal bonds | | | $79,500 00 |
| TOTAL ALL BONDS | | | $613,050 00 |
| GRAND TOTAL BONDS AND CASH | | | $613,976 23 |

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## UNIVERSITY PERMANENT FUND.

| SOURCES | | | Amounts | Totals |
|---|---|---|---|---|
| CASH ON HAND SEPTEMBER 30, 1920 | | | | $2,496 73 |
| COUNTY: | | School District | | |
| Adams-Grant | Joint | 103-89 | $1,800 00 | |
| Asotin | | 25 | 3,000 00 | |
| Asotin (Series A) | | 32 | 650 00 | |
| Chelan (Series B) | | 13 | 750 00 | |
| Chelan (Series A) | | 36 | 1,500 00 | |
| Chelan (Series B) | | 41 | 1,200 00 | |
| Chelan (Series B) | | 60 | 600 00 | |
| Chelan (Series A) | | 70 | 2,000 00 | |
| Clallam (Series A) | | 10 | 3,000 00 | |
| Clallam | | 39 | 1,000 00 | |
| Clallam (Series A) | | 62 | 5,000 00 | |
| Clallam (Series A) | Con. | 302 | 1,000 00 | |
| Clarke (Series A) | | 56 | 1,000 00 | |
| Columbia | | 2 | 3,000 00 | |
| Cowlitz | | 55 | 1,000 00 | |
| Douglas (Series A) | | 51 | 2,000 00 | |
| Douglas (Series A) | | 108 | 900 00 | |
| Douglas (Series A) | | 114 | 1,500 00 | |
| Ferry (Series A) | | 3 | 4,000 00 | |
| Ferry (Series A) | | 19 | 1,600 00 | |
| Franklin (Series A) | | 30 | 500 00 | |
| Franklin | | 32 | 800 00 | |
| Grant (Series A) | | 31 | 1,200 00 | |
| Grant (Series A) | | 110 | 400 00 | |
| Grays Harbor (Series A) | | 102 | 12,000 00 | |
| Grays Harbor (Series B) | | 106 | 3,000 00 | |
| King (Series 7) | | 1 | 50,000 00 | |
| King (Series A) | | 58 | 3,000 00 | |
| King (Series A) | | 131 | 2,000 00 | |
| Kitsap | | 12 | 600 00 | |
| Kitsap | | 55 | 900 00 | |
| Kitsap (Series A) | | 56 | 1,200 00 | |
| Klickitat (Series B) | Con. | 1 | 4,000 00 | |
| Klickitat (Series B) | Con. | 3 | 4,500 00 | |
| Klickitat (Series A) | | 100 | 1,350 00 | |
| Lewis (Series A) | | 140 | 1,000 00 | |
| Lincoln (Series A) | | 8 | 1,500 00 | |
| Lincoln (Series A) | | 49 | 1,500 00 | |
| Lincoln (Series A) | | 119 | 1,500 00 | |
| Lincoln (Series A) | | 145 | 1,400 00 | |
| Mason (Series A) | | 54 | 1,200 00 | |
| Okanogan (Series A) | | 12 | 1,000 00 | |
| Okanogan (Series A) | | 29 | 1,600 00 | |
| Okanogan (Series A) | | 51 | 1,600 00 | |
| Pend Oreille | | 5 | 2,000 00 | |
| Pierce (Series B) | | 12 | 8,000 00 | |
| Pierce (Series A) | | 124 | 6,000 00 | |
| Skamania (Series C) | | 3 | 5,000 00 | |
| Skamania (Series A) | | 17 | 6,000 00 | |
| Skamania (Series A) | | 18 | 1,200 00 | |

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**University Permanent Fund—Continued.**

| SOURCES | | Amounts | Totals |
|---|---|---|---|
| COUNTY: | School District | | |
| Spokane (Series A) | 44 | $6,500 00 | |
| Spokane (Series A) | 53 | 2,500 00 | |
| Stevens | 17 | 2,000 00 | |
| Stevens (Series A) | 38 | 500 00 | |
| Stevens (Series A) | 92 | 1,000 00 | |
| Stevens-Pend Oreille | 152-8 | 1,250 00 | |
| Stevens (Series A) | 156 | 1,900 00 | |
| Thurston (Series A) | 1/ | 2,000 00 | |
| Whatcom (Series A) | 41 | 600 00 | |
| Whitman-Adams (Series B) | 102-87 | 5,000 00 | |
| Whitman (Series A) | 123 | 1,000 00 | |
| Whitman (Series A) | 160 | 800 00 | |
| Whitman (Series A) | 185 | 1,500 00 | |
| Yakima (Series E) | 34 | 2,000 00 | |
| Yakima (Series A) | 105 | 700 00 | |
| Yakima (Series A) | 106 | 7,300 00 | |
| Total county and school district bonds | | | $199,000 00 |
| MUNICIPAL: | | | |
| Skykomish | | $7,000 00 | |
| Total municipal bonds | | | $7,000 00 |
| TOTAL ALL BONDS | | | $206,000 00 |
| GRAND TOTAL BONDS AND CASH | | | $208,496 70 |

## ACCIDENT FUND BONDS.

**Statement of bonds held in the Treasury, belonging to the Accident Fund on September 30, 1920.**

| SOURCES | | Amounts | Totals |
|---|---|---|---|
| UNITED STATES: | | | |
| Second Liberty Bonds Nos. 1,340,460-61-72-73 and 74, 4%, 5 at $100.00 each | | $500 00 | |
| Third Liberty Bond No. 7,213,998, 4½% | | 50 00 | |
| Fourth Liberty Bond No. 2,051,465, 4½% | | 100 00 | |
| Fourth Liberty Bonds Nos. 924 to 928, inclusive, at $100,000.00 each and No. 2,504 at $50,000.00, registered, 4½% | | 550,000 00 | |
| Victory Liberty Bonds Nos. J10166 to J10173, inclusive, 8 at $10,000 each, 4½% | | 80,000 00 | |
| Total U. S. Liberty Bonds | | | $630,650 00 |
| STATE OF WASHINGTON: | | | |
| Capitol Building Fund Bonds | | $176,000 00 | 176,000 00 |
| COUNTY: | School District | | |
| Asotin (Series C) | 25 | $16,000 00 | |
| Clallam (Series A-B) | 7 | 32,000 00 | |
| Clarke | 6 | 100,000 00 | |
| Clarke County (Port of Vancouver Bonds) | | 185,000 00 | |
| Cowlitz (Series B) | 30 | 21,000 00 | |

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## Accident Fund Bonds—Continued.

| SOURCES | School District | Amounts | Totals |
|---|---|---|---|
| COUNTY: | | | |
| Grays Harbor (Series C) | 28 | $90,000 00 | |
| Grays Harbor County Road Bonds | | 180,000 00 | |
| King (Series 13) | 1 | 200,000 00 | |
| King (Series 16) | Seattle 1 | 150,000 00 | |
| King (Series 17) | Seattle 1 | 975,000 00 | |
| King (Series 2) | 161 | 8,500 00 | |
| King County: | | | |
| Port of Seattle: | | | |
| East Waterway Improvement | | 10,000 00 | |
| East Waterway Improvement No. 2 | | 50,000 00 | |
| Lake Washington Improvement | | 6,000 00 | |
| Smith's Cove Improvement | | 14,000 00 | |
| Smith's Cove Improvement No. 2 | | 197,000 00 | |
| Waterfront Improvement | | 7,000 00 | |
| Okanogan (Series E) | 17 | 21,000 00 | |
| Pacific (Series B) | 32 | 75,000 00 | |
| Pend Oreille (Series A) | 2 | 17,000 00 | |
| Pierce County Road Bonds (Series B) | | 50,000 00 | |
| Snohomish (Series D) | 15 | 108,000 00 | |
| Snohomish County Road Bonds | | 348,000 00 | |
| Spokane (Series B) | 40 | 6,500 00 | |
| Spokane (Series A) | 88 | 2,500 00 | |
| Thurston County Road Bonds | | 54,000 00 | |
| Whatcom (Series C) | 82 | 4,000 00 | |
| Whitman (Series D) | 1 | 7,000 00 | |
| Yakima (Series B) | 14 | 9,500 00 | |
| Yakima (Series A) | 96 | 6,000 00 | |
| Total county and school district bonds | | | $3,950,000 00 |
| MUNICIPAL: | | | |
| Bellingham (Dock Bonds) | | $65,000 00 | |
| Centralia | | 75,000 00 | |
| Elma | | 1,100 00 | |
| Oroville (Series A) | | 2,000 00 | |
| Oroville (Series B) | | 6,500 00 | |
| Seattle (Municipal Street Railway Bonds) | | 150,000 00 | |
| Waitsburg (Water Bonds) | | 48,000 00 | |
| Walla Walla (Funding Bonds) | | 184,000 00 | |
| Wenatchee (Water Bonds) | | 27,000 00 | |
| Wenatchee | | 15,500 00 | |
| White Salmon | | 8,000 00 | |
| Total municipal bonds | | | $582,100 00 |
| TOTAL ALL BONDS | | | $4,338,750 00 |

Cash statement of Accident Fund on pages 28 and 29.

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## STATE FISCAL AGENCY.

The fiscal agency of the State of Washington in the city of New York is The Equitable Trust Company of New York City, commissioned by Governor Louis F. Hart on April 9, 1919, and expires April 8, 1923, or, in accordance with the law, until another bank or trust company is designated by the Governor.

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## DUTIES OF THE STATE TREASURER.

In addition to his immediate duties in connection with the Treasury Department the State Treasurer is, under the provisions of the law, a member of the following boards and commissions, namely:

State Board of Finance, Chairman by law;
Board of State Land Commissioners,
State Highway Board,
Reclamation Board,
State Board of Geological Survey,
State Canvassing Board,
Land Settlement Board,
State Building Commission (not Capitol Commission),
State Fish Commission,
Board for Deficiencies in Public Institutions,
Treasurer of the State College of Washington,
Historical Building Commission,
Board of Curators of the Washington State Historical Society,
Board of Park Commissioners,
State Board of Voting Machine Examiners,
Custodian Guaranty Fund Securities.

ALL MEMBERS OF THE LEGISLATURE ARE HEREBY EXTENDED A WELCOME TO VISIT THE OFFICES OF THE TREASURY DEPARTMENT AND INSPECT OUR WORK AND RECORDS.

Respectfully submitted,

W. W. SHERMAN,
State Treasurer.

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